The United States Bankruptcy Court
For the District of Delaware

In re: Syntax-Brillian Corporation et al.
Case Number 08-11407 (BLS)
Related Docket: 2294

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Ahmed Amr's Affidavit in Support of Alan Levine's Motion for Relief from Order Accepting into Evidence the Rayburn Declaration.

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My Name is Ahmed Amr. I am a United States Citizen residing in the Edmonds, Washington. I am sixty years old, of sound mind and I am voluntarily submitting this affidavit in support Pro Se Movant Alan Levine's motion for relief from a Court order that was based on false evidence and fabricated evidence. I have been asked by the movant, Alan Levine, to appear as a witness to give testimony in support of the motion for relief from an order of the Court that entered on July 9, 2008, a day after the debtors, SBC, filed the instant Chapter 11 petition on July 8, 2008.

Nancy Mitchell and other Greenberg Traurig Counsel represented the debtors in the instant Chapter 11 case from the time the petition was filed until the plan was confirmed by the Court in July, 2009. Prior to the filing of the Chapter 11 petition, Nancy Mitchell was the lead Greenberg Traurig Attorney who assisted the debtors in putting together the forms, exhibits and schedules that supported the Chapter 11 petition.

With and petition, the debtors and their counsel also filed the Asset Purchase Agreement that was also based on fabricated numbers derived from forged documents. And the debtors also filed fabricated numbers derived from forged documentation to backup $42 million in fake claims by related parties to the officers and directors that produced these forged documents.

This Court has already accepted as fact that SBC's books and records included $400 million in fake sales to SCHOT a single distributor in Asia. This Court also knows that these documents were forged by James Li and other employees in the Graphics Department at SBC's Olevia Operations in the City of Industry, California.

Since this Chapter 11 petition, this Court has had legal custody of the debtors' SBC's books and records, including the forged sales and shipping documents. When the Court entered the order from which the movant is seeking relief, the Court did not know that SBC's falsified books and records included fake invoices and forged documents.

One of the purposes of this affidavit is to enter is to convince The Court that some of the parties who were represented in the First Day's Hearing were aware that the books and records of the debtors were falsified prior to the First Day's Hearing and that among those parties were, the interim-CEO of the debtors, Gregory Rayburn and Nancy Mitchell and Greenberg Traurig, Silver Point and John and Michael Wu – both members of "The Wu Family."

The movant was not represented the First Day's and had no knowledge that the debtors used false sales invoices and purchase invoices and forged documentation to falsify their books and records. No party in Court represented in the First Day's Hearing contested the petition and no party challenged the evidence before the Court, even though some of the parties in Court knew that SBC's books and records were falsified with fabricated numbers and that the petition included fabricated numbers and false statements.

To the extent that the United States Office of the Trustee Mark represented the interests of shareholders, The United States Trustee's mandate was severely impaired in contesting the evidence in the Rayburn Declaration and the Chapter 11 petition. Mark Kenney was also impaired by the fabricated numbers in the Proposed Asset Purchase Agreement and had no knowledge of the scale of the pre-petition forgery and fraud. Three weeks after the First Day's Hearing, the United States Trustee was inundated with calls and letters from shareholders who wanted an examiner appointed to investigate, among other things, the fabricated numbers in the Chapter 11 petition and the fabricated numbers in the Asset Purchase Agreement.

The movant did not know of the forgeries at the time of the First Day's hearing and, unlike the Court, did not have legal custody of these forgeries. Even as they were concealing $400 million fake sales invoices, the debtors' counsel, Nancy Mitchell and Greenberg Traurig, entered into the records of the proceedings bankruptcy forms and schedules that were prepared using fabricated numbers derived from forged documentation. Virtually all of the numbers on the petition and the Asset Purchase Agreement were derived from SBC's false book and records which were in turn derived from false invoices and forged shipping documents. Some of the forged documentation were specifically forged for the purpose of filing this Chapter 11 petition. The purchase orders associated with

false unsecured claims on a schedule filed with the petition were backed by false entries derived from forged invoices and shipping documents.

Unlike the movant, the witness has been aware of these forged documents since October 3, 2008. On that date, I attended a hearing where an independent examiner, James Feltman, reported to this Court his suspicions that some of the documents in the custody of the debtors did not represent real sales. The examiner did not use the word 'forgery' but forged documents by any other name are forged documents and forgery is a crime that cannot be adjudicated by this Court.

The independent examiner distributed exhibits to all the parties of interest who attended the hearing on October 3, 2008 "The Examiner's Hearing. The debtors' counsel, Nancy Mitchell and Greenberg Traurig were present at the Examiner's Hearing. The United States Trustee was also present. Silver Point's counsel, Weil, were also present. The unsecured creditor committee that represented by counsel from Pepper Hamilton was also. I was the only shareholder in the room and I was the only shareholder who was given a sample exhibit of the forged documents.

Among the exhibits handed out by the Examiner were samples of the forged shipping documentation the examiner had determined were fake and did not represent real sales or real purchases of intermediate goods. For one thing the Vessels listed on the forged shipping documents were different routes. In some cases the shipping documents listed ships that didn't exist. And the weight of the shipments did not match the weight of the shipped merchandise.

A little detour is in order. The examiner was appointed by an order of the Court on a motion by the United States Trustee. I filed a motion in support of the appointment of the examiner.

In response to my motion in support of the examiner, Nancy Mitchell and Greenberg Traurig and Silver Point's counsel filed objections to the appointment of an examiner. In an effort to diminish the value of the forensic evidence I included in my motion to support the appointment of an examiner, the debtors and their counsel questioned the credibility of my allegations. Nancy Mitchell accused me of circulating 'rumors from cyberspace' and further libeled me by

accusing me of harboring racist animosity to James Li, Thomas Chow, Christopher Liu and Michael and John Wu.

After the examiner made his presentation, the Court recognized that I was not a racist internet conspiracy freak who was just sore about losing his money and the Court directed the examiner to file a report as "preliminary findings."

One good thing that came out by the examiner's Hearing is that the Court elevated my allegations of fake sales from "rumors in cyberspace" to "preliminary findings." One of the bad things that came out of the examiner's hearing is that the debtors and their officers and their counsel retained physical custody of the SBC's falsified books and records and the associated forged shipping documentation.

The movant was never notified of these preliminary findings. A disclosure statement sent out by the debtors did not contain any of the examiner's "preliminary findings." The plan that was passed by the Court also did not disclose any details of the examiner's findings.

The movant, as holder of SBC common stock, depended on notifications from the debtors regarding any significant material disclosures in the course of these bankruptcy proceedings. No disclosures were made regarding the "preliminary findings" and, if the examiner filed a report on the "preliminary findings," the report has never been filed by the debtors.

The movant's analysis of SBC' true pre-petition financials was limited to the "Last SEC Filings" which was unreliable and based on fabricated numbers that artificially inflated SBC's sales, cost of goods, profit margins, assets, liabilities and book value.

The movant could only perform due diligence based on the fabricated numbers in SEC filings and the fabricated numbers on the bankruptcy petition and the Purchase of Assets Agreement. And, even if the movant suspected foul play, the movant did not possess or have access to SBC's books and records. Pro Se litigants who were engaged in the case were also denied access to SBC's books and records and were denied discovery throughout these proceedings.

When the Court entered its recent Opinion, it accepted as fact that SBC's books and records were based on $400 million dollars in fabricated sales numbers

derived from forged documentation. The Bankruptcy Court entered the "2016 BK Opinion" (See movant's exhibit 'C'.) on February 8, 2016.

The movant was never notified of the "2016 BK Opinion" by the Liquidation Trustee or any other party. Once he learned of it, the movant did not sleep on his rights and expeditiously filed the motion for a relief from the First Day Court order that accepted tainted evidence and fabricated numbers as true evidence.

The Examiner's "Preliminary Findings"

The Examiner's "preliminary" findings answered the question of whether the Taiwan suppliers and the Hong Kong distributors and their officers and directors were related to the officers and directors of the debtors who have now been determined to have been responsible for forging documents to falsify SBC's books and records.

The Court now accepts as fact that the officers and directors of Kolin, SCHOT and Olevia Far East colluded to falsify SBC's false books and records and had participated and profited from illicit transactions that benefited them and officers and Directors of the debtors. The Court understand that SBC, Kolin and SCHOT and Olevia Far East were colluding and has lumped them all as ("The Kolin Faction").

Eight years after the petition was filed, the Court has now accepted as fact that $400 million in fake sales were entered into SBC's books and records which are now in the custody of the Court and the Liquidation Trustee. The Liquidation Trustee continues to deny shareholders, including the movant and this witness, access to SBC's books and records.

In broad brush, the Liquidation Trustee has taken the position that shareholders do not have a legal right to access SBC's books and records and that the movant and other shareholders do not have legal standing to pursue causes of action in this jurisdiction or other jurisdictions. The Liquidation Trustee takes his position based on his analysis of the terms of the plan confirmed by this Court in July, 2009. This is unconscionable because the plan was passed before the Court knew that SBC's falsified books and records. Even the plan includes residual rights for shareholders and, at a minimum, those residual rights would include the right to

proceed on true evidence and the right to contest false evidence and the right to due process based on the Federal Rules of Evidence and local rules

So the movant and similarly situated shareholders have been denied access to the SBC's falsified books and records and forged documentation currently in the legal custody of this Court and in the physical custody of the Liquidation Trustee.

After the examiner's presentation, the examiner asked to continue his discovery and start taking depositions. The examiner told the Court that his expenses would not even have to come out of the debtors assets but could be carved out of the Directors and Officers Insurance.

The movant and 29,000 shareholders have had to bear the consequences of letting the examiner go and leaving the forged documentation in the custody of Nancy Mitchell and Gregory Rayburn.

So there were two kinds of creditors who participated in these proceedings – the ones who had access to or custody of or knowledge of these forgeries and the creditors who were denied access and who were never informed that a mountain of forged documents had been used to falsify SBC's books and records and that fabricated numbers on the Chapter 11 petition were derived from SBC's falsified books and records.

The Liquidation Trustee has testified that shareholders retain residual rights in the estate and first among those rights is the right to due process based on true evidence under the Federal Rules of Evidence. And if the true evidence includes massive forgeries – than the Constitution demands that officers of the United States Government in any capacity and under any mandate, no matter how limited, should understand that forged documents should not be in private hands. If they appear into evidence in the course of bankruptcy proceedings, the Bankruptcy Court must preserve that evidence and make certain that law enforcement empowered with prosecuting forgery are notified.

Aside from giving false testimony to the Court, Nancy Mitchell and Greenberg Traurig entered into evidence schedules alleging outstanding accounts payables to unsecured creditors who were related parties to the officers and directors who ran this Ponzi Scam and this artificially inflated unsecured creditor claims by $42 million.

The Rayburn Affidavit that accompanied the filing also made assertions that were backed by fabricated numbers. The tainted and fabricated evidence has continued to be the evidentiary basis for these proceeding from the day the Court accepted them as evidence on July 9, 2008.

The Bankruptcy Court has already accepted as fact that forged documents were used to fabricate numbers to falsify the books and records of Syntax-Brillian. The Bankruptcy has had legal custody of a mountain of forged documentation that was used to falsify the books and records of Syntax-Brillian pre-petition. A recent Opinion by this Court described in some detail how some of these forged documents were used by the debtors officers and directors to fabricate numbers for the purposes of filing false SEC Quarterly Statement. (See Docket, Exhibit C) "The 2016 BK Opinion".

These forged documents have now been inspected by an independent examiner, the officers of the Securities and Exchange Commission, the Liquidation Trustee and some of the forged documentation were used in support of SEC complaint against the pre-petition officers and directors of the debtors of the debtors who forged these documents and used them to file false and misleading SEC Quarterly reports.

The SEC did not pursue forgery charges against the officers and directors who they knew had participated in the production of the forged documentation when they knew the identities of the individuals who forged them and knew how those individuals used them to falsify SBC's books and records and when they knew that the scale of pre-petition fraud left no doubt that SBC was a Ponzi scam and not a legitimate company that could be re-organized in Chapter 11 proceedings.

The SEC complaint only included a partial analysis of the sub-set of forgeries that were specifically forged to falsify SBC's books and records. The SEC complaint limited its analysis the seven false SEC Quarterly filing. The last of these filings for the period ending in September 30, 2007.

What the SEC filing did not do is shed light or even opine on the sub-set of forged documents that were produced after September 30, 2007. What I intend to prove in this affidavit is that the same officers and directors who forged documents to back up fabricated numbers for the debtors' pre-petition SEC filings continued to produce forged documents after September 30, 2007. I also intend to prove that

the documents that were forged after September 30, 2007 were produced for the sole purpose of fabricating numbers to facilitate SBC's illicit and abusive Chapter 11 petition.

I have made inquiries about these forged documents and discovered last summer that they were in the physical custody of the Liquidation Trustee, Mr. Geoffrey Berman. I have asked Geoffrey Berman through his counsel to report and deliver the forgeries to the Secret Service and the FBI. I have also asked the FBI to seize the forged documentation and have given Agent Kelly of the FBI Office in Seattle.

Agent Kelly has had the forged document samples in her possession since July, 2015. Agent Kelly refused to give me a case number. The forgeries were also reported to the Secret Service which also refused to give me a case number because I was not in possession of the forged documents. The witness has raised the issue of who should have custody of these falsified books and records and who should have custody of the forged documentation – especially the forged documentation that were forged for the sole purpose of entering fabricated numbers on SBC's Chapter 11 petition.

The issue has been raised with the United States Trustee, Mark Kenny, with the United States Attorney General's deputies in the District of Delaware and with the SEC's officers in the SEC Office of the Whistle Blower. The movant has also filed a complaint about the SEC's handling of these forged documents with the inspector General of the Securities and Exchange Commission.

It appears that the consensus among these officers of the United States Government is that they are not obliged to report the crime of forgery because the forged documents are already in the legal custody of this BK Court and the physical possession of these forgeries by a private party was sanctioned by this BK Court.

I beg to disagree. The SEC had an opportunity to report these forged documents when they discovered them in the course of their formal investigation. SEC officers from the enforcement division inspected these documents, determined them to be forged and did not report them to the FBI or the Secret Service. The SEC and this administrative Court do not have the mandate to adjudicate forgery crimes. In effect, the SEC officers in the enforcement division and in the office of the whistleblower concealed the evidence of forgery. The SEC Bankruptcy Counsel

appointed to intervene in these bankruptcy proceedings is Alan Maza. There is no record that Alan Maza or any other officer of the SEC reported their dis discoveries to the FBI or The Secret Service.

Under the Federal Rules of Evidence and under Federal and State forgery statutes, it does appear that this Court has erred in fully asserting all its inherent powers and the provisions of the Bankruptcy Code in compliance the intent of Congress. This is administrative court that does not have the mandate to deal with Title 18 federal forgery statutes and state forgery federal statutes.

This Administrative Court has limited legal custody and limited jurisdiction over these forged documents. The Liquidation Trustee has represented that he discovered that the documentation in his custody were forgeries from the SEC complaint filed in Arizona. The Arizona SEC complaint also determined that that while they were busy falsifying the books and records of SBC, the officers and directors had final legal authority to approve SEC filings. The Arizona SEC Complaint also determined that these same officers and directors sold millions of shares they held as individuals.

The SEC complaint was deficient in that it does not address the fact issued 93 million worthless shares in a company that was insolvent or near insolvency at all times. The shares were issued as part of the merger of Syntax and Brillian in November, 2005. The shares were issued by way of sham PIPE transactions executed by John Wu and members of his family and TCV and TCV subsidiaries and TECO, another Taiwan based company. Shares were issued as consideration for the acquisition of Vivitar. Shares were issued for a Secondary Public Offering in May of 2007. The 93 million SBC shares issued pre-petition were issued after the September 30, 2007. Another 5 million of these shares were issued to Silver Point for $50,000 (a penny a share) after September 30, 2007 as consideration for the Silver Point loan. That was part of the terms of the Silver Point financing agreement which was executed in October, 2007.

The debtors Chapter 11 petition was filed without any financial accounting for the period from October 1, 2007 to the petition date – July 8, 2008. The movant's could only perform due diligence on the few fabricated numbers listed on the documents that were filed with the petition and compare them to the fabricated numbers on the last SEC report filed for the Quarter ending September 30, 2007.

No matter how much due diligence he did, he had no option but to accept the numbers as real and had no access to the falsified books and records to determine if the numbers were fabricated.

The movant also had no reason to request discovery before the First Day's Hearing and was not allowed enough time for discovery because SBC's petition was an expedited petition and the First Day's hearing was held 24 hours after SBC's officers, directors and counsel filed for relief under Chapter 11 of the Bankruptcy Court. Once the Court entered the Order accepting as evidence the fabricated numbers on the forms, schedules and affidavits, the movant had no option but to accept those fabricated numbers as facts-in-evidence.

On the basis of those fabricated numbers, this Court made the assessment that shareholders had no stake in the outcomes of these proceedings. All shareholder equity was effectively canceled by the plan confirmed by the Court and shareholders were denied standing based on the fabricated evidence. So the the movant's standing was squashed on the basis of the fabricated evidence.

In a related Opinion entered by this Court in 2013, this Court found that "The Trust was excusably ignorant of the newly discovered evidence and it exercised reasonable diligence." Based on that assessment, the Court granted the Trust relief under Rule 60(b) (2) and Rule 59 (b). The 2013 Opinion granted the relief even though the Liquidation Trustee had possession of the falsified books and records since the Liquidation Trust took possession of these documents in July 9, 2009.

The Court must utilize its reservoir of inherent power to grant the movant similar relief under Rule 60(b) (2) – especially when the Court takes into account that the movant never had possession or access to SBC's books and records or the forged shipping documents. It would be a manifest injustice if the Court denied the movant's motion from relief from an order that entered fabricated evidence into the record of these proceedings.

In exercising its mandate and its inherent power, the Court must take into consideration that the parties who were represented at the First Day's hearing had a vested interest in the fabricated numbers on the Chapter 11 petition and had a vested interest in the outcomes that would accrue based on the false evidence that was presented to the Court as true evidence.

John and Michael Wu had a vested interest in taking legal and physical custody of SBC's falsified books and records to conceal and destroy the evidence of criminal activity by the "Kolin Faction" and to prevent the inspection SBC's false books record. The debtors' former officers and directors also had a vested interest in concealing SBC's false books and records. The debtors' counsel had an interest in concealing SBC's false books and records. Until June 26, 2008, Greenberg Traurig Counsel represented James Li and Thomas Chow in class action suits.

As the record of these proceedings show, Silver Point's interests in the assets of the debtors were well-served by the concealment of the fabricated evidence. Under the terms of the Silver Point credit facility, Silver Point had access to SBC's books and records and Silver Point had repeatedly made amendments to the terms of the credit facility based on its knowledge of the true financial condition of SBC.

Silver Point negotiated the Asset Purchase Agreement and agreed to the terms and the contents of the Agreement. Over $100 million represented as assets to be transferred to the buyer were backed up by fabricated numbers derived from fake accounts receivables and fake inventories in the name of SCHOT, Kolin, Olevia Far East and three Kolin affiliates. Silver Point was very anxious to execute the Asset Purchase Agreement which included the transfer of SBC's falsified books and records and forged documentation to John and Michael Wu.

Silver Point is a hedge fund is managed by ex-Goldman Sachs investment bankers who had considerable experience in distressed Asian equities. Silver Point was represented in the First Day's Hearing by Weil, one of the most powerful and largest law firms in the Country.

The Court was a victim of fraud on the Court by some or all the parties who were represented in the First Day's hearing. The Court has already placed sanctions on Michael Wu and John Wu and issued an order for contempt against Michael and John Wu.

The Court has also entered an order compelling Greenberg Traurig to compensate the estate for unspecified reasons that relate to their pre-petition misconduct. So the very same lawyers who filed this abusive Chapter 11 petition and the buyer who negotiated the Asset Purchase Agreement havenow been sanctioned by this

Court. The Liquidation Trustee did not pursue any causes of action against Greenberg Traurig for their post-petition misconduct.

So the Court will have to decide if the parties who filed this Chapter 11 petition should be accorded any further credibility in these proceedings and whether they should be sanctioned for their misconduct in these proceedings.

The Court must also take note that none of the lawyers who were present in the First Day's hearing or who gave testimony at the First Day's Hearing have returned to this Court to correct the false evidence. The Court should also take note of the $10 million in disbursements from the assets of the debtors' estate were paid to Greenberg Traurig and FTI. As part of the relief to the movant, The Court should immediately demand that Greenberg Traurig and FTI return those disbursements and any disbursements they received pre-petition. The Court should impose penalties and interests on Greenberg Traurig and FTI.

The Court must also note that tens of millions in disbursements have been paid out of the debtors' estate to Silver Point. The Silver Point claim must be vacated, the disbursements ordered by this Court must be returned and any pre-petition disbursements paid to Silver Point must also be returned. And the Court should impose penalties and interest on Silver Point.

Common Sense

The "2016 BK Opinion" accepted as fact that forged documents exist and that this Court has accepted as facts that the former officers and directors used these forgeries to vastly inflate the sales and assets of the debtors and to justify the illicit transfer of hundreds of millions of dollars to Taiwan based entities and individuals related to the officers and directors of the estate. The Court Opinion does not give a full and precise breakdown or account for when these forged documents were produced and when the fabricated numbers derived from these forgeries were used to falsify the books and records of the debtors.

The Court has also accepted as fact that some of these forged documentation was used to falsify legal documents filed with Securities and Exchange Commission. The SEC after inspecting the massive mountain of forged documentation has determined them to be forgeries. The SEC also determined a subset of these forged documents and the associated entries on SBC's books and records had

been used to file seven false SEC filings. The SEC presented its discoveries as evidence in a complaint it filed against the officers and directors in the United States District Court of Arizona.

The Arizona Case sheds light on one of the ways the officers and directors derived illicit gains from the use of these forged documents including illicitly trading Syntax-Brillian securities. The SEC complaint did not file any complaints under Title 18 forgery statutes. After gaining access to the forged documents, the SEC did not seize the forged documentation and they did not report it to the Secret Service or the FBI or the Attorney General or the Bankruptcy Fraud Task Force or the many Federal and State law enforcement that are specifically empowered to deal with forged documents.

The SEC has declined to intervene in this bankruptcy proceedings and the SEC has only appeared in this Bankruptcy Court to defend against a motion I filed to sanction Alan Maza, the Senior SEC Bankruptcy Attorney who was assigned to engage in the Syntax-Brillian Chapter 11 proceedings.

So after evaluating these forgeries and determining that these forgeries were used to fabricate numbers for use on SEC filings, officers from the SEC Enforcement Division left the forged documents in the legal custody of this Court. Both the Arizona SEC complaint and the ruling by the Honorable Susan Bolton were entered into the records of these proceedings as exhibits to my motion to sanction Nancy Mitchell and Greenberg Traurig which is currently on appeal in the United States District Court of Delaware.

The SEC's complaint in Arizona did not address the fabricated numbers that were entered on SBC's books and records for the period from October 1, 2007 to the petition date, July 8, 2008 "The Dark Period." The Liquidation Trustee's complaint also limited its analysis to the fabricated numbers that were entered before "The Dark Period." The Court's accepted as fact the New Evidence and the Court's recent opinion limits its analysis to the period ending September 30, 2007.

In support of the movant's motion, I will provide an analysis that covers how the books continued to be falsified during the Dark Period and why the books were falsified and how the fabricated numbers on the SBC's petition and schedules were based on fake sales numbers and fake cost of goods numbers. I will also provide an analysis that proves that false invoices and fake purchase orders and

forged shipping documentation were forged for the exclusive purpose of supporting the fabricated numbers on SBC Chapter 11 forms and schedules.

Critical Numbers from US Trustee for Appointment of an Examiner

Three weeks after the Chapter 11 motion was filed, the United States Office of the Trustee filed a motion for the appointment of the examiner. The motion contained a number of critical numbers from the last SEC quarterly statement filed by the debtors' officers and directors. The US Trustee focused in on fabricated figures listed as assets and liabilities on the September 30, 2007 SEC filings which we now know were derived from forged documents.

The United States Office of the Trustee filed a motion for the appointment of an Examiner "The UST Examiner Motion" which included a number of Exhibits. The motion stated that "SBC's Chapter 11 petition indicates that all three Debtors, on a consolidated basis, have total assets of approximately $175.7 million and total debts of $259.4 million. The Debtors have not yet filed schedules and statements of financial affairs; accordingly, the specific composition of their assets and liabilities is not known at this time."

The UST filed this motion three weeks after the First Day's the debtors had not filed schedules and statements of financial affairs and the US Trustee did not know the specific composition of the debtors' assets or the composition of the debtors liabilities. We now know that both the figures cited by the US Trustee were fabricated numbers derived from SBC's falsified books and records.

The word "approximately" must be weighed by the Court. To describe the values assigned to SBC's assets and liabilities in the petition as being an approximate reflection of the debtors' true financial condition is a stretch. Even if the Court was to allow a very charitable interpretation of these numbers, the Court now knows that these numbers are way off the mark. In the First Day's Hearing the Court accepted those numbers as approximately true and entered them into evidence.

The parties who filed the Chapter 11 petition knew or had to have known that the numbers on the petition were false and did not even remotely reflect SBC's real financial condition. The Court did not know that these numbers were fabricated or that SBC's books and records were falsified. The Court now has New Evidence that proves that these fabricated asset and liability figures must now be expunged from the record of these proceedings.

The movant in seeking relief from the First Day's Order is entitled to proceed on true evidence. The Court and the United States Trustee did not know before the First Day's Hearing that both the assets and liability figures on the Chapter 11 petition were as false as the fabricated numbers on the debtors seven SEC filings. Even if the movant had represented himself Pro Se at The First Day's Hearing, the movant could not have been expected to know what The Court and the United Trustee did not know. How did the debtors come up with these fabricated numbers? What did they have in the way of documentation to back up these numbers and was that documentation specifically forged for the purpose of arriving at the discredited numbers on SBC's Chapter 11 petition?

The Court in evaluating these questions must accept as fact that fabricated figures on the petition were derived from fake sales documents and fake agreements attributed to the "Chinese Olympics Transactions" mentioned in the Rayburn Affidavit and in the testimony of Nancy Mitchell at the First Day's hearing. The Court must also accept that the fake sales attributed to the "Chinese Olympics" were cited as a major reason for driving SBC into insolvency. The Court now accepts that the Chinese Olympics transactions were sham transactions and the Court should accept that the fake and forged documents produced to portray the "Chinese Olympics Transactions" were forged during the Dark Period.

A fake "return of merchandise agreement" transaction associated with the Chinese Olympics transaction was entered into SBC's falsified books and records on February 21, 2008, less than five months before SBC filed the Chapter 11 petition. That "return of merchandise agreement" and other transactions associated with the Chinese Olympics deal was not known to the Court at the First Day's Hearing and the Court did not know that it had legal custody of fake and false documentation that was specifically forged to enable the debtors to file a credible Chapter 11 petition.

The movant could not have known what the Court and the United States Trustee did not know. The movant could not have known what the United States Trustee did not know three weeks after The First Day's hearing. The movant was excusably ignorant and the movant did not have access to the books and records and no time to evaluate them prior to The First Day's hearing.

The Court should also pause here to note that the recent "2016 BK Opinion" did not analyze the use of fake and forged documentation produced after September 30, 2007.

The Examiner's motion questioned the whether the $323.2 million figure that was represented as shareholder equity on the September 30, 2007 quarterly report was real. We now know that the $323.2 million was a fabricated figure derived from a sub-set of the forged documents in the Bankruptcy Court's custody.

Two other critical numbers that we now know are fabricated came from the September 30, 2007 SEC Quarterly Report where the Assets were listed as having a value of 550.7 and liabilities of $266.2 million. (See SBC SEC Form 10-Q/A dated November 15, 2007, available online at http://www.sec.gov/Archives/edgar/data/1232229/000095015307002438/p74611a1e10vqza.htm#114.11.A)

There are a few other fabricated numbers from the Last Quarterly Report that I will use in this analysis. An false entry for Kolin Tooling Deposits in the amount of $123 million that was listed as an asset and a false entry for Accounts payable to Kolin in the amount of $18 million that was listed as a liability. There was also an outstanding loan balance to Preferred Bank in the amount of $91 million listed as a liability. Goodwill was listed as an Asset in the amount of $20 million.

I am satisfied that the Court now accepts the fabricated numbers on the Last SEC filing.

Fabricated numbers on the Chapter 11 petition

As a starting point, this affidavit will prove that the numbers on the Chapter 11 petition were as fabricated as the critical numbers that were fabricated for the purposes of filing the last SEC Quarterly Report. I will further prove that the

fabricated numbers on the Chapter 11 petition were fabricated on the basis of false entries on SBC's books and records. I will further prove that the fabricated entries were based on documents forged during the Dark Period.

The Dark Period is the period from October 1, 2007 to July 8, 2008. The debtors did not file SEC Quarterly reports during the Dark Period. There was no financial reporting to investors during the Dark Period. During the Dark Period, the debtors did file some financial disclosures. On February 11, they filed a disclosure that included a "Preliminary Fiscal Second Quarter 2008 and Inventory Repurchase resulting from a sale of 26,000 custom-made HDTVs to the Chinese Government."

The fake transaction with the Chinese Olympics did not represent real sales and was based on forged documents including a forged returned merchandise agreement. In the February press release filed with the SEC, the company also represented that it had sold 390,000 through a Hong Distributor in the Quarter ending December 31, 2007.

A subset of the forged documents in the Bankruptcy Court's custody were produced to falsify the unaudited sales figures reported by the debtors on the February 11 press release which was filed with the SEC. The Court has already accepted as fact that there were no sales to SCHOT before the Dark Period or during the Dark Period and the 390,000 units were never produced, never sold and never delivered.

The February press release does not give a dollar value for the proceeds from these fictional sales to SCHOT, a party related to SBC' officers and directors. We know as a matter of fact that Syntax-Brillian was forging documents to represent those 390.000 units sold. The February 21, 2008 press release was filed as an exhibit to a public disclosure made to shareholders and we know as fact that there were no real sales to SCHOT or any other Asian distributors.

The movant and the witness do not have access to SBC's falsified books and records. We cannot prove with absolute certainty when these fake sales were entered on to SBC's books and records and whether forged documents were produced to back them up. And we have no way of knowing what value was placed on these fake sales. To avoid confusion, the sale of these 390,000 units has nothing to do with the sales of 26,000 custom made units to the Chinese Olympics Committee which have already proven to be fake. The movant and the witness

do not know if any other fake sales to the related Asian distributors were booked during the Dark Period.

The Movant was obliged to accept the representations made in this press release regarding the $99 million markdown. Instead he was force fed false and fabricated numbers as facts. The markdown of $99 million on non-existent sales less than five months before SBC filed the Chapter 11 petition is something this court is mandated to examine under the Bankruptcy Code. The company only had $323 in shareholder equity as of September 30, 2007. The Court now accepts that the $323 figure was fabricated and gave an exaggerated account of the SBC's real assets as of September 30, 2007. The effect of the markdown was to reduce this fabricated shareholder equity by a fabricated $99 million markdown that wiped out 30% of shareholder equity.

And what the Court should see here is that the authors of this Ponzi scam made false entries to artificially inflate shareholder equity for the purpose of filing false SEC filings. After September 30, 2007, the company made false entries to artificially deflate shareholder equity. During the Dark Period, SBC's Officers and Directors managed to falsify their books and records with entries that deflated the SBC's assets by $407 million.

The Chinese Olympics transaction and the $99 million markdown were backed by a return merchandise agreement that involved the return of the 26,000 custom made TVs allegedly sold to the Chinese Olympics Committee. There were not TVs produced or delivered or returned and there was no "cost of goods" associated with producing these Custom TVs.

So the entire Chinese Olympics transaction and the representation that the company had sold 390,000 TVs to SCHOT were both sham transaction that served no other purpose except to deflate the fabricated $323 figure that was entered on the Last SEC filing.

When these sham transactions were entered into SBC's falsified books and records, Thomas Chow and Christopher Liu were officers and directors and James Li was the CEO of SBC and was also a member of the Board. We also know that the forged invoices and forged documents were all produced by James Li in one location – the graphics department in the City of Industry.

The SEC filing on February 21, 2008 included the SEC press release and the SEC press release is a legal document filed with the SEC. In the absence of any SBC filings for the Quarter ending December 31, 2007 and the SBC filing for the Quarter ending March 31, 2007, the movant had to depend on publicly available information. Prior to the filing of SBC Chapter 11, the movant had to depend on The SEC press release which was posted on SBC's website. The movant and other shareholders were obliged to accept the fabricated numbers cited in the February, 21, 2008 SEC press release as true and the movant had no access to SBC's false books that might lead them to suspect that these numbers were fabricated. The figures in the SEC press release were the last financial information provided to the movant and other shareholders prior to the filing of SBC's Chapter 11 petition.

The $99 million dollar markdown reduced the SCHOT receivable to $48 million. That is the same figure on the Asset Purchase Agreement. The press release lists an account receivable from Olevia Far East in the amount of $15 million. We know now that there were no sales to SCHOT or Olevia Far East. But the Court now knows that all three numbers are fabricated based on false invoices and false return merchandise agreements and other fake and forged documentation. If you add up the three numbers, you get a grand total of $162 million in fabricated numbers – accounting approximately 50% of the $323 million represented as assets on the Last SEC Quarterly report.

The February, 21 2008 press release also mentions the Kolin deposits without giving a precise number. But the Last Sec Quarterly Report filed on September 30, 2007 includes a precise figure for the Kolin deposits - $123 million. We now know that all these Kolin deposits were backed up by fake entries on SBC's books and records.

We do not know the exact dates the Kolin deposits were entered onto the SBC's falsified records. The bankruptcy petition gives a different fabricated figure for these Kolin deposits - $130 million. So we know that more forged documents were produced during the dark period representing approximately $7 million in Kolin deposits. When were these $7 million in fabricated Kolin booked on SBC's falsified books and records? When was the last fabricated Kolin Tooling Deposit transaction entered on SBC's falsified books and records?

The last Kolin Tooling deposit was made after February 11, 2008 and appear to have ceased around the time Gregory Rayburn was appointed Chief Operating Officer in on April 16, 2008. As Chief Operating Officer, Gregory Rayburn reported directly to James Li and to Debt Committee that was established to prepare for the Chapter 11 filing.

If you add up the $162 million to the $130 million you end up with a total of $292 million dollars representing approximately 90% of the $323 figure represented as total shareholder equity on the Last SEC Quarterly report. Good Will was listed as having a value of $20 million. Good Will can be given any value and represent no real assets. It represents the value of the Olevia Brand Name. If you add the $20 million brand valuation into the mix, you get a total of $312 million – accounting for 96% of the $323 million represented as assets on the Last SEC Quarterly report.

The Last SEC Report also lists an outstanding loan to Preferred Bank in the amount of $91 million indicating that the Company was deeply insolvent when the SEC press release was filed with the Securities and Exchange Commission.

The company was also deeply insolvent when Gregory Rayburn was officially appointed as Syntax-Brillian's Interim Chief Operating Officer on April 16, 2008. He is a Senior Managing Director and the Practice Leader of FTI Palladium Partners, the interim management practice of FTI Consulting. Gregory Rayburn is a certified forensic analyst. Other professionals from FTI Palladium were hired as SBC consultants prior to the appointment and Gregory Rayburn as interim COO.

Gregory Rayburn reported to James Li until early June when James Li took an extended leave of absence for "family reasons." James Li continued to serve as CEO until a week before SBC filed the Chapter 11 petition. In the course of preparing for a Chapter 11 petition, disbursements of $5 million were paid to FTI Palladium from the debtors' estate. FTI Palladium professionals had access to SBC's books and records while they were preparing the Chapter 11 petition. The numbers in Chapter 11 petition were fabricated. FTI Palladium should have known that the numbers on the Chapter 11 petition were fabricated and did not reflect the true financial condition of the debtors on July 8, 2008.

One of the first things Gregory Rayburn did was file a disclosure with the SEC asserting that the SBC's Last Filing was unreliable. So Gregory Rayburn knew for

certain that the fabricated $323 figure representing shareholder equity was unreliable. He should have also been expected to know in some detail how that unreliable $323 figure came to be unreliable. The $323 million figure came straight from the September 30, 2007 SBC's SEC filing and was derived from SBC books and records that were in Rayburn's custody before the First Day's Filing.

Gregory Rayburn testified that, as COO, he was familiar with SBC's Books and records in his custody before the First Day's Hearing. Gregory Rayburn should have known in some detail that the fabricated numbers on the bankruptcy petition show a diminution of $407 million in shareholder equity during the Dark Period.

Gregory Rayburn should have known that the $407 million figure was a fabricated figure derived from the $323 million figure that he knew to be was unreliable. Gregory Rayburn and Nancy Mitchell knew or should have known that the $407 million figure did not an accurate or approximate representation of the true financial condition of SBC at the time Gregory Rayburn and Nancy Mitchell filed SBC's abusive Chapter 11 petition.

Gregory Rayburn and Nancy Mitchell and other professionals of Greenberg Traurig and FTI Palladium took an active part in negotiating the terms of the Asset Purchase Agreement between John Wu, Michael Wu and Silver Point. TCV was represented as a supplier of molds and was represented as being one of many pre-petition suppliers on the Rayburn Affidavit that was filed with the Chapter 11 petition on July 8, 2008.

At the First Day's hearing, Gregory Rayburn that TCV and Digimedia supplied fully assembled TVs and for the debtors to fulfill orders from a single Big Box client, Target. Gregory Rayburn also testified that SBC was a business enterprise that had seen its sales drop from $700 million to less than $70 million and that Target was the only SBC distributor at the time the petition was filed.

At the time the petition was filed, TCV and Digimedia were the only suppliers of Olevia Branded TVs. In later testimony before this Court, it was revealed that TCV had attended negotiations between the debtors and Target as far back as May, 2007 – two months before the filing of SBC's bankruptcy petition.

Gregory Rayburn also testified that he had convinced TCV to take a majority stake in Digimedia which he identified as “the brains” behind the technology of Olevia branded TVs. In her testimony before the Court at the First Day’s hearing, Nancy Mitchell describes the quality of the “Kolin TVs”. By the time the petition was filed, TCV and Digimedia were the only manufacturers of these “Kolin TVs.”

The reason why Syntax-Brillian did not own its own technology was that the technology was owned by Digimedia. TCV had a 10% stake in Digimedia until shortly before Gregory Rayburn convinced TCV to a buy controlling stake in Digimedia. At the time the SBC petition was filed, TCV was represented as having a 51% stake in Digimedia. Gregory Rayburn knew that Syntax-Brillian had once had a 16% stake in Digimedia and had sold that stake before the petition was filed. Gregory Rayburn also knew that Kolin had a majority stake in Digimedia.

In later testimony before this Gregory Rayburn professed ignorance of who the other Digimedia partners were and whether TCV acquired its 51% majority position from Kolin. Gregory Rayburn also professed ignorance of whether Kolin or Kolin controlled entities continued to have a stake in Digimedia at the time the SBC Chapter 11 petition.

The only supplier of Olevia TVs was Digimedia and TCV, a company controlled by John Wu, Michael Wu and other members of “Wu family” a prominent Taiwanese family that also appears to have a financial stake in Preferred Bank.

John and Michael Wu negotiated the terms of the Asset Purchase Agreement and knew that they were the only suppliers of fully assembled Olevia Branded TVs and Assembly kits and yet represented themselves as arms-length supplier at First Day’s Court hearing. Gregory Rayburn the interim CEO of the debtors at the time the petition was filed also knew that TCV and Digimedia were the only supplier of Olevia Branded TVs and Assembly kits.

Gregory Rayburn also knew was the only distributor of Olevia branded product was Target. Gregory Rayburn also knew that, by any stretch of imagination, TCV could not be accurately one of many suppliers that supplied molds to SBC. Gregory Rayburn knew that TCV was party related to SBC’s CEO, James Li, and other SBC officers and directors. Gregory Rayburn reported that as a senior interim officer, he was subordinate to James Li when he was trying to convince

TCV to acquire a majority stake in Digimedia. Gregory Rayburn also knew that Kolin was, at one point, the majority owner of Digimedia.

Digimedia is listed as an unsecured creditor on SBCs Chapter 11 schedules. Digimedia and TCV and other Kolin affiliates were represented as having claims of over $42 million on SBC's Chapter 11 schedules. The Liquidation Trustee has since expunged all these claims.

Some of the parties represented at the First Day's hearing knew material facts that the movant did not know and the Court did not know and the United States Trustee did not know. The Court should scrutinize whether the parties that knew or should have known these facts and the parties that had possession and access to SBC's falsified books and records and could have, with a little due diligence, discovered the facts that were concealed from the Court in the First Day's hearing.

The Movant had no access of SBC's falsified books and records and was entirely dependent on whatever information the debtors asserted at the First Day's Hearing. He was given no choice but to accept those assertions as fact and, even if he had suspicions about the falsified books and records, he had no means of proving that SBC's books and records and the numbers on the Chapter 11 petition were completely false.

The Movant was greatly prejudiced by the facts asserted by the parties who negotiated the terms of the Asset Purchase agreement and the Chapter 11 petition. The Court was also harmed by the facts asserted in the First Days hearing and had no choice but to enter the false evidence into the records of the proceedings. The Court has issued a number of orders based on the fabricated numbers on SBC's Chapter 11 petition and, as a result of its ignorance of the true evidence, has inflicted a manifest injustice on the movant and other similarly situated shareholders.

The BK Court's 2016 Opinion is Consistent with SEC findings and Third Circuit Opinion

There is consensus between counsel from the Enforcement Division of the SEC, Judge Susan Bolton and Judge Brendan Shannon that these forged document were forged in the City of Industry by the "Kolin Faction." The Liquidation Trustee does not dispute the $400 million dollar attributed to false sales cited in the BK Court's 2016 Opinion. The Court also knows the identity of the "Kolin Faction" individuals who produced these forged sales documents. The Court accepts as fact that these documents were forged to gain financial benefits from these forgeries and that these individuals had a vested interest in concealing the fake invoices and forged shipping documents.

There is also broad consensus that the SEC filings from the day the company went public until the day the company filed its last quarterly SEC Quarterly report on September 30, 2007 were based on SBC's false books and records which contained fabricated fake sales numbers and fabricated 'cost of goods' numbers derived from the forged documentation All seven of these SEC Quarterly reports were based on fabricated number and the Court has accepted that the numbers on these Quarterly statements are unreliable.

The last net equity figure we have from those unreliable SEC Quarterly filing is that the company had a net value of $323 million.

The Court accepts as fact that SBC's officers and directors that used the forged documentation had physical custody of the company's forged documentation while James Li was the CEO of Syntax-Brillian. James Li did not resign as CEO until a week before SBC's filed the Chapter 11 petition. James Li did take a leave of absence before he resigned for 'family reasons.' While James leave was on absence leave, Gregory Rayburn was appointed Interim-CEO. Vincent Sollitto had resigned as CEO on the date the Last SEC petition was filed. James Li was the CEO of the company During the Dark Period up to a week before the filing of SBC's Bankruptcy Petition.

The debtors and Gregory Rayburn continued to have Custody of SBC's falsified books and records and the associated fake sales and forged shipping documents until the Court turned the SBC's books and records based on the terms of the plan that was secured based on the evidence entered at the First Day's Hearing. Under the terms of the plan, the falsified books and records were transferred to the physical custody of the Liquidation Trustee.

The falsified books and records and the associated fake invoices and forged shipping documentation remains in the legal custody of this administrative Court – a Court that has a mandate and an obligation to preserve and maximize the assets of the debtors estate to assure that maximum restitution to all the constituencies who are entitled to restitution from the debtors estate. Among the assets that Court must preserve are causes of action that can be asserted against the debtors and their officers and directors and the professionals of the estate.

The question of when the last off these forged documents were used to falsify the books and records of the debtors is crucial in determining the merits of the movant's motion and the relief the movant is seeking for himself and for other similarly situated shareholders. The primary purpose of this affidavit is to prove to the Court that some of forged documentation in the Court's legal custody was produced and used for the specific purpose of fabricating the numbers entered into the documents that were filed as part of the petition or in support of the petition, including the fabricated numbers entered onto the schedules that accompanied the petitions. This includes fabricated numbers on the Asset Purchase Agreement that was proposed to the Court, including the schedules that were filed as part of the Asset Purchase Agreement.

As part of the relief sought by the Movant, the movant has asked for the impeachment of Nancy Mitchell's and Gregory Rayburn's testimony in the First Day's hearing in support the Chapter 11 petition that initiated these proceedings. That relief should be immediately granted.

The forged documents were concealed and unknown to the Court when the Court entered the order from which the movant is seeking relief. As legal custodian of SBC's falsified documentation and the associated fake invoices and forged shipping documentation, the Court has the responsibility of assuring that these forged documents are preserved and properly accounted for and properly identified in the records of these proceedings as evidence and properly identified as being forged documents.

The sheer scale of the mountain of forgeries that sustained the pre-petition Ponzi scam should alarm the Court. But foremost in the Court's mind is whether some of the forged documentation in the Court's legal and physical custody were used

to support the Chapter 11 petition that initiated these illicit and abusive bankruptcy proceedings.

The movant and the Witness take the position that forged documents should be in the legal custody of State and Federal law enforcement agencies and regulators. These are forged documents and should never be in private hands.

The Movant and 29,000 other investors were constituencies of the debtors and have residual interests in the estate of the debtors. The movant should have never been denied access to the forged documents and were entitled to a precise accounting of how these forged documents were used and when they were used.

The movant and similarly situated Syntax-Brillian shareholders, as equity holders in the debtors estate, were constrained in exercising their due process rights in these proceedings because they had no opportunity to access and evaluate the forgeries and they had no physical evidence of forged documentation to present to the Court and they had no option but to depend on the fabricated numbers on SEC filings and fabricated numbers on SBC's Chapter 11 petition and associated schedules.

The movant had no reason to believe and no means of proving and no means of contesting the fabricated numbers that were entered in various documents that were filed by the debtors and their counsel as exhibits to this Chapter 11 Petition. The petition was filed on July 8, 2009 and the First Day's Hearing took place 24 hours later because the Court agreed to expedite the hearing.

The forged documents included forged shipping manifests and forged bills of lading and other documentation including consignment agreements and terms of payment and means of delivery.

These false claims and their associated paper trail of forged documents were specifically forged to deepen the insolvency of the debtors and contributed to the Court's failure to detect that the debtors Chapter 11 petition did not reflect the true financial condition or the nature or scope of the debtors' real economic activities.

SBC's real economic activity greatly exaggerated. Numbers are stubborn facts and, in the absence of the many fabricated numbers analyzed by this Witness, the Court should accept that SBC was a Ponzi scam that produced and manufactured

forgeries and used them to file false legal financial documents to raise money from Preferred Bank, Merrill Lynch and Silver Point and to dump 93 million worthless shares on unsuspecting shareholders.

The Court has also accepted as fact that the District Court of Arizona has imposed nearly $60 million in judgments against James Li and Thomas Chow for their role in producing these forgeries and using them to falsify SBC's books and records.

The Court should now accept the fact that fake invoices and forged documents were used to deflate the assets and equity of shareholders *after* September 30, 2007 and that SBC officers and directors continued to falsify SBC's books and records until at least February 21, 2008. As this analysis proves, James Li and his co-conspirators in the Ponzi scam continued to falsify SBC's books and records. No financial accounting, fabricated or otherwise, is available to prove that SBC officers and directors produced fake invoices and forged shipping documents after February 21, 2008.

The witness, however, has proven by this analysis that $42 million listed as unsecured creditor claims on SBC's Chapter 11 were false claims that this Court has expunged those false claims on a motion from the Liquidation Trustee *after* the confirmation of the plan. These unsecured creditor amounts were documented using fake purchase invoices. The invoices or representations of these invoices were entered onto SBC's falsified books and records for the sole purpose of listing them on the Chapter 11 petition and associated schedules.

T**he New Evidence Is Sufficiet to Grant Relief to the Movant**

The New Evidence that was recently accepted as fact by the Courts "2016 BK Opinion" is a treasure trove of forged documents that clearly impeaches the tainted and fabricated evidence that was admitted as evidence by Nancy Mitchell and Gregory Rayburn in the First Day's hearing ('The First Day Court Order"). By seeking relief from The First Day Court Order, the Movant's is simply asking for relief from tainted and fabricated evidence and false testimony that has impacted and prejudiced a) the status of the movant in these proceedings b) avenues of restitution that can be pursued by the movant in this and other jurisdictions c) representation by an equity committee and d) access to the true evidence and access to financial documents that would back up the true evidence of massive pre-petition forgery and fraud. As a matter of public interest, the sheer scale of

the pre-petition forgery and fraud must be taken into account by the Court in deciding the movant's motion for relief.

Along with 29,000 other investors, the movant has never been notified about the discovery of this new evidence. As a matter of public interest, the Court must take into consideration the stakeholders and constituencies who have been unrepresented in these proceedings and take measures they are properly informed on the outcomes of these proceedings and the discovery of this massive haul of New Evidence that has already changed the calculus of these proceedings.

Unlike the movant, the majority of these unrepresented parties are unaware of the movant's motion for relief from the First Day's Court Order and stand to benefit from any relief awarded to the movant by this Court.

So, as a witness, I will be making my best efforts to convince the Court, via my testimony, to take extraordinary measures to assure that the interests of these unrepresented shareholders be taken into account when the Court fashions relief. These innocent shareholders have been completely shut out of these proceedings based on the evidence admitted in court under "The First Day's Court Order."

There was only one class of shares issued by the debtors and all shareholders are similarly situated to ask for any relief granted by the Court to this movant or to this witness. The New Evidence is indisputable and supported by hard documents from the books and records of the debtors which have been concealed from the movant. The fabricated evidence entered into the proceedings by an order of the Court during the First Day's hearing is backed only by assertions by the debtors and the debtors' counsel and the debtors Chief Executive Officer at the time the illicit Chapter 11 petition was filed.

It is impossible to reconcile both sets of evidence because the evidence entered into the evidentiary in the First Day's Hearing is demonstrably false and includes fabricated numbers and a tall tale about how a major order by the Chinese Olympics Committee that never happened resulted in the insolvency of the company. We now know that no HDTVs were produced or delivered and that the forgeries in the Court's custody reflect numbers and facts that are backed by documentation forged in the City of Industry. The imaginary HDTVs did not become worthless because the technical specifications of the tuners as represented by Nancy Mitchell. These HDTVs never existed.

In granting relief from false evidence and accepting the new verifiable evidence, the Court will have to consider the scale of the pre-petition forgery and ask the most basic question - how could sophisticated hedge funds and sophisticated lawyers and sophisticated management consultants like Gregory Rayburn mistake so much forgery for real economic activity. And the Court will have to go back and look at the Examiner's hearing and realize that the independent examiner raised serious questions about forged sales invoices in the custody of the debtors and used a sample of these forged sales invoices to demonstrate to this Court why he was asserting that these documents did not reflect real sales. Even if the Court was not convinced that these documents were forged, it had heard a compelling case for why these sales documents were highly suspect.

Even after suspicions were raised about these forgeries, the debtors, the debtors' counsel, the unsecured creditors' committee, Silver Point and Citibank and the secured creditors counsel continued to proceed and file motions on the basis of the fabricated evidence entered into the records of these proceedings by Nancy Mitchell and Gregory Rayburn. They sent out Disclosure statements that stated that "An Examiner was hired. An examiner reported to the court." What the disclosure statement did not include was even a hint of massive pre-petition forgery and fraud.

The plan that was approved by the court did not even grant shareholders voting rights and it was based on the Rayburn Declaration, a demonstrably false body of evidence.

It is worth noting here that the counsel for the debtors and Gregory Rayburn and the counsel for the senior secured creditors, Silver Point and Citibank, vigorously opposed the appointment of the examiner and completely ignored his findings. When they failed to prevent the appointment of an examiner, they tried to limit the scope of his investigation. After the examiner made his report to the court, they successfully managed to stop his examination. The examiner wanted to continue with depositions of the debtors' officers and directors and professionals but they managed to quash further probing by the examiner. The Court fired the examiner.

The net result of their legal moves was that the false evidence remained unchallenged and they were able to proceed on the tainted evidence and

maintain total control of these proceedings and maintain custody of this massive haul of forged documentation and conceal the forgeries from other creditors. To add insult to injury, the innocent shareholders were denied status, denied discovery, denied access to the forgeries and denied representation. The relief sought by the Movant is sufficiently warranted by the volume of forgery and sufficiently warranted by the conduct of the parties who concealed these forgeries and trampled on his due process and blocked all avenues of restitution for unrepresented shareholders.

Taking legal custody of the forgeries

Throughout these proceedings, the movant and the witness, never had custody or access to these forged documentation and never had the opportunity to present these forgeries as evidence in this jurisdiction and in these proceedings. This Bankruptcy Court is an administrative court charged with preforming its duties which include a fiduciary responsibility to make certain that the forgeries in its legal custody are handled in a manner that is consistent with the Federal and State forgery statutes and in accordance with the Federal Rules of Evidence. To do otherwise would raise serious questions about the integrity of the process and would constitute an egregious miscarriage of justice and would constitute a frontal assault on the due process rights of represented and unrepresented parties.

In the case of forgeries, there are very specific contractual obligations of the United States Government, under the Constitution of the United States, to protect citizens from crimes of forgery and counterfeiting. To comply with the very specific instructions of the founding document of the Republic, the Courts, departments and agencies and officers and employees of the United States government and all fifty states are contractually obliged and empowered by a multitude of statutes to take extraordinary measures to deter forgers from practicing their trade under any color of law.

The Congress of the United States has passed specific and straightforward statutes to hold forgers accountable and to seek restitution from any party that derived benefits from forged documentation. When massive forgery is discovered, the United States forgery statutes and forgery statutes in all fifty

states, including the state of Delaware, leave no discretion for any official or officer of the government to ignore or fail to take action involving crimes of forgery.

The officers of the departments and law enforcement agencies of the United States have a mandate to take legal action against that individual or entity that produces or circulates or makes false representations, sworn or otherwise, that would serve to derive economic value or ascribe economic values to forged documentation. Fabricated numbers derived from forged documentation cannot be used to enter fabricated numbers into the books and records of a public or private company and they cannot be used in filing a Chapter 11 in a bankruptcy court. I should add that there is no legal way to re-organize a Ponzi scam fueled by $400 million in forged documents.

Every citizen knows or should know exactly what to do when they come into possession of forged documents or forged currency. The first thing you are obliged to do is report them to law enforcement agencies that are specifically tasked with handling forged documentation and prosecuting the parties who forged the documents. In the case of such a massive haul of forged documents, the FBI and Secret Service must be notified and the forgeries must be delivered to the FBI or Secret Service. This Court is an administrative court that does not have the jurisdiction to prosecute forgery and, even if it did have such a mandate, the documents were forged in California.

We now know that the forged documents are in the legal custody of the Court. Thus far, these proceedings have proceeded on the basis that these forged documents were legitimate support documents for real transactions. Until the recent bankruptcy court opinion, SBC's falsified books and records continued to have the status as perfectly legal documents that reflected real economic activity. The Court has repeatedly shot down allegations about fake sales numbers derived from forged documentation. The Bankruptcy Court's opinion is a pivotal turning point in these Bankruptcy Proceeding because the Court has finally accepted as fact that the pre-petition economic activity of Syntax-Brillian amounted to a Ponzi scam fueled by forged documents.

To date, no individual has been charged or prosecuted for forgery. I made the allegation of fake sales very early in this process and my allegations were

reported to this Court, the Securities and Exchange Commission and the United States Office of the Trustee.

As a result of my allegations and my forensic examination, an examiner, James Feltman was hired and, after doing his own forensic analysis, confirmed to the Court that certain sales invoices did not reflect real sales and that hundreds of millions of dollars had been illicitly conveyed to Taiwanese entities that were related to the officers and directors of the debtors for little or no consideration and that SBC was under no legal obligation to convey those funds to Kolin or TCV or their affiliates. The examiner also reported that SBC was run for the benefit of Kolin and not for shareholders.

At the examiner's hearing, the Court determined that the Examiner's findings were 'preliminary.' The Court's analysis of the examiner's findings was that they appeared to be evidence of Channel Stuffing. Based on that assessment, the Court left the forgeries in the custody of the debtors. With the confirmation of the plan, the custody and possession of these forged documents was transferred to the Liquidation Trustee. The Liquidation Trustee has since concluded that the documents in his possession are forged and the Liquidation Trustee has pursued civil causes of action against Preferred, a pre-petition lender.

Over the course of the last year, I have made vigorous efforts to convince the Liquidation Trustee to inform the FBI and the Secret Service and the FBI that it has a massive haul of forged documents in its possession. I have repeatedly pointed out the to the Liquidation Trustee that, as a private party, it is illegal for them to possess forged documents and I have also raised the question of why the Liquidation Trustee has not informed shareholders who, even in the context of these illicit proceedings, retain residual rights.

At a bare minimum, those residual rights include the right to be informed of the new evidence of forgery upon discovery under the Federal Law of Evidence, local rules and the code of conduct in this jurisdiction. The failure to inform the victims of the forgery constitutes spoliation of evidence and fraud on the court.

I would also point that under the local rules of this jurisdiction, and under other rules and statutes that can be enforced by this Court, attorneys who knowingly or unknowingly enter false evidence into the evidentiary body of a case and later discover that the evidence is false must bring the New Evidence to the attention

of the Court and to the attention of represented and unrepresented parties and grant them an opportunity to vacate the false evidence and proceed on the verifiable new evidence.

The Liquidation Trustee and the Counsel to the Liquidation Trustee did not enter the false evidence on the record; they were not even present at the First Day's Hearing. It was Nancy Mitchell and Gregory Rayburn entered the fabricated evidence in these proceedings.

I would add here that the unrepresented parties in these proceedings were denied representation based on the fabricated evidence on record. And, even now, the shareholders who were denied representation are compelled to represent themselves before the Court against Lawyers from the largest law firms in the United States, Greenberg Traurig and Weil, the Counsel for Silver Point. They are also up against lawyers from Pepper Hamilton. All three of these law firms have very large bankruptcy practices and there can be no excuse for their conduct in these proceedings. If all those lawyers can't figure out what to do when they discover such a massive haul of forgeries, they should be sanctioned for negligence in performing their obligations as officers of this Court.

So in granting relief to the movant, the Court should include sanctions against all the lawyers who engaged in spoliation of evidence and fraud on the court and all the lawyers and professionals of the debtors who filed this illicit Chapter 11 petition. This Court has the inherent power to sanction these attorneys and can do so Sua Sponte based on this motion or give leave to shareholders to file sanction motions.

Causes of Action under the Federal Tort Act

Government lawyers from the SEC and the United States Trustee have long been aware of the forgeries. In the case of the SEC attorneys, they have actually inspected these forged documents and determined they are forged and determined the scale of the forgery. Even with that knowledge, the SEC took ineffective and token action against a few of the forgers in the United States District Court of Arizona. So far SEC actions have resulted in recouping $34,000 dollars from James Li and Thomas Chow, two of the major players who produced these forged documents and derived economic benefits from the circulation of these forgeries.

That SEC complaint in Arizona resulted in zero restitution to the shareholders. One of the mandates of the SEC is to secure the maximum amount of restitution for defrauded shareholders. With the evidence of these forgeries, the SEC had six years to engage in these bankruptcy proceedings and assert their status as a creditor, Had the SEC fulfilled its mandate and intervened as a creditor in these proceedings, the SBC Ponzi scheme would have unraveled long ago and considerable restitution could have already distributed to the victims of this crime.

A number of Securities and Exchange Commission attorneys have been involved in investigating these forged documents and know with certainty that every single quarterly SEC statement filed by the debtors were based on fabricated numbers derived from these forged documentation. The SEC Bankruptcy Senior bankruptcy attorney assigned to these proceedings, Alan Maza, still has the right to intervene in these proceedings. Alan Maza and his SEC attorneys have only appeared in this Court to successfully defeat a motion that I filed against Maza for his failure to engage in these proceedings.

The SEC does not have the power to pursue Title 18 forgery statutes. The SEC officers and attorneys were aware that if the forged documents were reported to the FBI and Secret Service, the outcomes in this case would have been different. So they did not only fail to inform innocent investors that they had been the victims of forgery, they failed to even report the forgeries to the proper Federal and California and Arizona law enforcement agencies that are vested with the power to prosecute forgery statutes.

Every individual shareholder injured by the negligence of the SEC has the right to file complaints against SEC officers under the Federal Tort Claims Act for injury and loss of property and personal injury for wrongful acts or omissions. Any employee of the Federal Government acting within the scope of his office or employment can be held account for negligence.

In this case, the SEC officers acted like arsonist. They've seen the forgeries, they know who forged these documents, they know how the documents were used pre-petition and they know that the bankruptcy schedules filed in this jurisdiction in this case were based on fabricated numbers from forged documents that they have already inspected and determined to be forgeries. The SEC continues to

have the status of a creditor in this case and has a mandate under securities and bankruptcy statutes to intervene in support of movant's motion for relief.

Even at this late stage, Alan Maza can intervene in these proceedings intervention. The intervention of the SEC will greatly enhance the prospects of restitution for the shareholders who were victimized by the use of these forged documentation. Given their past behavior and negligence, they are unlikely to appear even after I send them a copy of the movant's motion and this affidavit. The SEC officials in this case can be compared to a fireman who refuses to perform his assigned duties and stands by until the fire dies out and then proceeds to conceal evidence of arson or report the identity of the arsonists to law enforcement agencies.

Claims under the Federal Tort Claims Act can be pursued by individual shareholders or can be pursued by shareholders as a class. Theoretically, 29,000 investors can file individual claims against Alan Maza and other SEC officials who have not only failed to perform their mandate, they have acted collectively under the direction of the highest officers in the SEC including the Chief of the Whistle of the Securities and Exchange Commission, Sean McKessy.

When the SEC appeared to be dragging their feet, I sanctioned Alan Maza, the Senior Bankruptcy for not actively engaging as a creditor in the Bankruptcy Proceedings. The Securities and Exchange commissions defended Alan Maza against sanctions by asserting its discretion to selectively enforce Securities and fraud statutes and the provisions of other statutes in a case where they knew for certain that forged documents had been concealed from the Bankruptcy Court and from the victims of the forgery. The SEC had no discretion to ignore its obligation to engage in these Chapter 11 proceedings. They are obliged to intervene.

The conduct of the SEC and its officers were in breach of their contractual constitutional obligations to make certain that the forged documents would immediately, on first determination that documents were forged, are reported to the SEC and the FBI.

So there is a cause of action related to the SEC's failure to live up to their mandate. Alan Maza, the SEC bankruptcy attorney has been criminally negligent in performing a Federal job for which he receives a very generous government

paychecks. Alan Maza is the author of an article on the intersection of securities law and bankruptcy law and knows exactly how to intervene in this case – as does every attorney working for the SEC's Enforcement Division and as does every attorney working for the SEC office of the Whistle Blower.

As things now stand, I have filed a formal complaint regarding the mishandling of these forged documents with the Inspector General of the Securities and Exchange Commission and the Office of the Whistle Blower. These forged documents will obviously have to be presented to the Inspector General and their destruction or continued concealment will severely prejudice the outcome of the complaint before the Inspector General of the SEC.

So there are causes of action that shareholders can pursue outside of these proceedings against the SEC and their due process would be infringed upon if this Court continues to assert exclusive custody of these forgeries. This Administrative Court is not the proper jurisdiction to pursue claims against SEC officers. The court must acknowledge the importance of the forged documents in any future litigation against the SEC and its officers. The shareholders must have immediate access to these forgeries and they cannot be held in the exclusive custody of this Court must preserve them for use as evidence in other jurisdictions.

The SEC's conduct in the SBC bankruptcy case is sufficient to file claims under the Federal Tort Claims Act. Such claims can be filed in any Federal jurisdiction by any individual shareholder including the movant and the witness.

Causes of Action that can be pursued in the Federal Court of Claims

In terms of legal paths to restitution, there are causes of action regarding breach of a constitutional contract based on specific language in the constitution that obliges the government to vigorously intervene in a case that involves evidence of massive forgery. This Court does not have the jurisdiction to address that cause of action.

The Witness and the movant and other shareholders have the right to file a breach of contract claim against the officers and attorneys of the SEC, the United States Office of the Trustee, The United States Attorney General, the FBI and Secret Service for ignoring the evidence of forgery and failing to cease and confiscate forged documents.

The proper jurisdiction for filing a claim of breach of contract under the constitution is the Court of Federal Claims. The proper jurisdiction and the only jurisdiction for such a claim is the Federal Court of Claims. And this Court does not have the mandate to evaluate the merits of a claim in that can only be asserted in the Federal Court of Claims. To successfully pursue causes of action in the Federal Court of Claims, shareholders must have access to the forged documentation to present them as evidence in the proper jurisdiction. This Court is obliged to preserve SBC's books and the associated fake invoices and related forged shipping documentation.

Shareholder Causes of Action in this Jurisdiction

Again, this is an administrative court that has a limited jurisdiction to adjudicating claims made against the assets of the debtors. This Court does not have the jurisdiction to assess or rule on claims against the officers and attorneys of the United States government. This Court does not have the mandate to adjudicate forgery criminal statutes for a crime of forgery that took place in California. This court has made it clear that it cannot adjudicate title 18 bankruptcy fraud complaints. The proper jurisdiction for that claim would be one and probably involves multiple Federal and California State law enforcement and banking regulators in the state of California.

In this jurisdiction, shareholder have obvious claims against the forgers and the officers and directors and professionals of the debtors. Any exculpatory clauses in any order based on the false testaments or fabricated numbers are void and shareholders can now assert multiple causes of action against multiple private individuals and entities that derived economic benefits from these forged documents in the course of these proceedings or participated in any way in concealing these documents from shareholders and other innocent creditors.

In this Court, the judge has the inherent power to sanction any parties that used these forgeries or fabricated evidence to file an illicit Chapter 11 petition to reorganize a Ponzi scam. The petitioners submitted schedules and affidavits and gave testimony based on fabricated facts and numbers that were derived from

these forgeries. The figures cited in Sale of Assets Agreement and the Exhibits filed with the Sale of Assets Agreement also included fabricated facts and numbers that were derived from these forgeries.

Any disbursements to the professionals of the estate, including Nancy Mitchell and Gregory Rayburn and their respective firms, Greenberg Traurig and FTI Palladium must be returned to the debtors' estate. They received these disbursements when they had full custody and access to these forgeries.

Silver Point, Citibank and their counsel have gained economic advantages by the concealment of the forged documentation. Silver Point's conduct throughout these proceedings mandate the vacation of their claims against the debtors' estate. All monies disbursed to Silver Point and Citibank must be returned to the debtors' estate. Pre-petition disbursements to Silver Point must be returned to the debtors' estate. Silver Point traded Syntax-Brillian securities. Those trades must be reported to this Court and any profits from these illicit trading must be returned to the debtors' estate.

For its role in negotiating the Asset Purchase Agreement, Silver Point's conduct must be referred to the Attorney General and the Bankruptcy Fraud Task Force.

Summary of Causes of Action

The Court has an obligation to preserve these forgeries and also has the obligation to make certain that they are available as evidence in multiple jurisdictions for multiple causes of action that will derive benefits for the movant and 29,000 swindled shareholders. I would suggest that the easiest thing for the court to do is to simply transfer custody of these forged documents to the FBI or the Secret Service and make certain that parties, including shareholders, have ready access to copies of these forgeries and certification from the Court that the forgeries have been adequately examined, determined to be forged documents and, if possible the certification should include precise information on when these documents were forged, who forged them and how the forgers derived economic benefits from these forgeries. The information in the certification should also include where the documents were forged, when did the forgers begin forging them, when did the forgers stop forging them. The Certification should also

identify the individuals and entities that derived economic benefits and monetary or other consideration from these forgeries, pre-petition and post-petition.

The Preservation of these Forged Documents

To assert our claims in these multiple jurisdictions and to file claims in these multiple jurisdictions, shareholder complaints need to be backed by evidence that is currently in the exclusive custody of this Court. As part of the relief that the movant is seeking, this Court is required to preserve the evidence of forgeries, to give up exclusive jurisdiction over these forgeries and to give the victims unfettered access to these forgeries and to make certain that the forgeries are in the custody of law enforcement officers who can testify that these documents are forged when called upon in a court of law. If they are not properly preserved, it would greatly prejudice the outcome of potential causes of action that belong to 29,000 investors. The Court cannot deny such basic relief.

Whatever the Bankruptcy Court thinks of the merits of these causes of action against agencies and officers of the United States Government, our mere intention to file such claims is sufficient to oblige this Court to preserve the forgeries in its legal custody and to make certain that they have been properly inspected and to make certain that they are available for presentation to the Court of Federal Claims and in any jurisdiction where Federal Tort Act complaints are pursued. That includes every District Court in the United States.

So the issue of who should have custody of these forgeries must be addressed by this Court in determining the relief sought by the movant. The issue of custody must be dealt with the utmost transparency.

The Discovery of the evidence of massive forgery will impact the outcomes of Ahmed Amr's Appeal currently pending in the District Court

I have made allegations about the inflated sales in this Court for nearly eight years. I have made these allegations in this Court in over a dozen hearings and in dozens of motions. Very early in these proceedings, I acted expeditiously to alert the United States Trustee of my concerns about the inflated pre-petition sales and

I have continued to file complaints about these forged documents outside this Court with the Securities and Exchange Commission and the Attorney General and The Bankruptcy Fraud Task Force, the United States Office of the Trustee, the FBI and the Secret Service. I have also continued to exerted considerable effort and time to convince the Liquidation Trustee to hand the forgeries in his custody to the FBI or the Secret Service.

I was instrumental in the appointment of an independent examiner who first discovered these forgeries and reported them to the Court on October 3, 2008 (See the Transcript of the Examiner's Hearing) and I was instrumental in pressuring the Securities and Exchange to file a complaint against the forgers in the Federal Court of Arizona ("The Arizona SEC Complaint").

Four years ago, I filed a copy of the SEC Complaint in this Court and I also filed final order of The United States District Court of Arizona. I filed them in support of my motion to Sanction Nancy Mitchell and Greenberg Traurig. That sanction motion was denied by this Court because of an error the Court made in determining my status. I appealed the order and the appeal is currently being pursued in the District Court. The entry of the evidence of forgery in the records of these proceedings will greatly enhance my chances of prevailing in that appeal and will help the United States District Court in adjudicating my Appeal.

The allegations of forgery and pre-petition fraud I have made in this Court have now been accepted as facts in these proceedings by the recent Opinion filed by the Court (See Exhibit C in the movant's motion for relief). Despite making the allegations for eight years, I have been denied access to these forgeries. The Liquidation Trustee has even refused to tell me where these forgeries are and who has physical custody of them. The Counsel to the Liquidation Trustee has informed me that they are somewhere in Arizona. The fact that these forgeries where forged in California raises an alarm bell. Taking forged documents across state lines is a felony. This Administrative Court does not have the jurisdiction to address felony complaints in Arizona or California. Shareholders can get restitution if and when United States officers carry out their legal mandate to prosecute the forgery, fraud, banking fraud and bankruptcy fraud.

I settled my claim with the Liquidation Trustee and the issue of my status is no longer in contention. I have successfully asserted my pecuniary interests in these

proceedings and continue to assert my standing to pursue additional relief via a sanctions motion against Nancy Mitchell and Greenberg Traurig.

In adjudicating the instant motion before the Court, the Court must set aside any previous determination regarding my status and my pecuniary interests in the estate of the debtors. The Court approved the order to settle my claim after it denied me standing on the motion to sanction Greenberg Traurig. So this Court has already conceded the error of denying me standing and this Court has already distributed money to me and a few other shareholders and we've already cashed the check. I would add that the settlement of my claim was also approved by the United States District Court in Delaware.

The Court's earlier determination that I did not have standing should be Sua Sponte revisited by the Court. Going forward, based on the hard evidence of these forgeries, the Court should take into consideration that continuing to deny me or any other similarly situated shareholder status to engage in these proceedings would constitute a serious miscarriage of justice and subject the victims of the forgery to additional inequity, deprive them of legal paths to restitution, fly in the face of the Federal Rules of Evidence and deprive shareholders of their due process.

I would note here that the Movant has intervened in the District Court of Delaware in support of my Appeal to sanction Nancy Mitchell and Greenberg Traurig. The movant was not the only shareholder to file a motion to intervene and will likely benefit from relief if the Appeal is granted. The 29,000 innocent unrepresented party will also likely to derive considerable benefits from the outcome of the Appeal.

The Court has already imposed eight years of hardship on me by denying me status and discovery based on the fabricated evidence entered into the records of these proceedings by Nancy Mitchell and Gregory Rayburn. To impose additional burdens on a Pro SE litigant who had to fight the largest law firms in the country without the benefit of counsel would constitute a miscarriage of justice. These forged documents will greatly enhance my prospects for prevailing in my appeal.

The Court is obliged to reconsider the economic and legal calculus in these proceedings

The simple point I want to make is that now that this huge haul of forged documentation has been accepted into the body of evidence in these proceedings, the Court should proceed on the new evidence which has drastically altered the economic and legal calculus that the Court used to deny status to the movant and other similarly situated shareholders.

As part of the relief to be granted under Court's order the Court must immediately restore status to the unrepresented and represented parties who, until now, have no clue as to the existence of these forgeries and have yet to be informed of the recent Opinion filed by judge Shannon that accepted as fact that these forged documents are now an integral and critical part of the body of evidence before the Court.

The status of shareholders must not only be restored but any encumbrances against the right of shareholders to pursue claims against any party in these proceedings or in other jurisdictions must be immediately vacated. And the Court can start by striking down the exculpatory provisions of the plan certified by this Court. To do otherwise would diminish the prospects of restitution based on Court orders that were entered based on fabricated evidence and were procured by spoliation of evidence. The failure of parties that had custody or access to these documents and knowingly concealed the discovery of this massive haul of forgeries must be considered in granting relief to the movant and to other similarly situated shareholders.

Prosecuting Forgery will lead to restitution

I have stated among the multiple causes of action available to shareholders based on the forged documents outside the jurisdiction of Administrative Court. I will now turn to the crime of forgery which can only be filed by Federal prosecutors and the District attorneys and banking regulators in California. While the movant and other shareholders cannot file felony forgery claims, they stand to benefit from restitution arising from felony forgery claims.

As the Court now knows, these forgeries whether they represented fake sales or whether they represented fake purchases of intermediate goods were forged in the graphics department of the Olevia offices in the City of Industry in California. So the crime of forgery started in California and ended in California. The Court is also aware that these forgeries were produced over a course of time that

spanned a little over four years and that the forging of these documents began before Syntax merged with Brillian to become a publicly traded company.

The forgers continued to produce these forgeries in California during the period in which they filed seven quarterly SEC filings incorporating fabricated numbers derived from these forgeries. The last such SEC filing was for the Quarter ending September 30, 2007. The forgers continued to produce forged documentation during the "Dark Period" (the period between October 1, 2007 and July 8, 2007.

The debtors filed the petition without any financial accounting for the transactions that took place during the Dark Period. The forgeries during all three periods was not known to the Court when it entered the order from which the movant is seeking relief.

The forgeries were produced in California and Arizona by residents of California and Arizona. No forgery charges will be filed until the forged documents are in evidence. The Court's exclusive custody of these forgeries must be relaxed. The Court must immediately seize and confiscate the forged documentation from the Liquidation Trustee and place them in the custody of the clerk of the court until the FBI and Secret Service are properly notified. I have been informed by an agent of the Secret Service that as long as these documents are in the custody of this court, they cannot pursue any action. But I have also been assured that if the Court decides to call the Secret Service, the agents of the Secret Service will pick up the forgeries.

Identifying the beneficiaries of the SBC Ponzi scam

I will first identify the parties that derived economic benefits from the forged documents pre-petition and the economic benefits and monetary consideration they received for misrepresenting these forged documents as a true financial reflection of real economic activity. These parties reaped hundreds of millions of dollars in illicit gains from these forged documents. I cannot place an exact amount on how much money was stolen, because I have never been allowed access to these forgeries or the books and records of this Ponzi scam.

Let's start with James Li and Thomas Chow and Christopher Liu and John and Michael Wu. James Li and Thomas Chow and Christopher Liu are identified in exhibit C (the opinion of the Court) as being part of the so-called "Kolin Faction."

They were all involved in forging the documents as a paper trail to back up $400 million of fake sales.

Pre-petition, they produced and used these forgeries to grossly exaggerate their sales, their real economic activity and the true financial condition of the company. Pre-petitions, these officers and directors of Syntax, a private company registered in California, used the forgeries to lay the ground work for gaining access to American capital markets. Based on these inflated pre-petition numbers, they executed a merger agreement with a publicly traded company registered in Arizona, Brillian. With the merger, the forgers acquired a 70% stake in the shares of the merged entity, Syntax-Brillian and subsequently sold those shares in the open market to unsuspecting investors.

The Kolin faction continued to forge sales documents and purchase documents and shipping documents after the merger. All seven quarterly statements filed by the debtors pre-petition included fabricated numbers representing assets that were backed by the forged documents. The company stopped issuing financial returns after it filed seven consecutive quarterly reports with the Securities and Exchange Commission. The last one was issued for the quarter ending September 30, 2007.

After, the last SEC quarterly filing, the company went dark and never filed a SEC quarterly filing and never disclosed any financial information until the filing of SBC's Chapter 11 petition. The forged documents in the custody of the Court include forged documents that were produced and entered into the books and records of the debtors during the Dark period for the precise purpose of entering fabricated numbers on the Chapter petition and schedules. On July 28, 2008, three weeks after the filing of this illicit Chapter 11 Petition, Roberta A. DeAngelis, the Acting United States Trustee for Region Three filed a motion. (See docket 127, The UNITED STATES TRUSTEE'S MOTION FOR ENTRY OF AN ORDER DIRECTING THE APPOINTMENT OF A CHAPTER 11 EXAMINER PURSUANT TO 11 U.S.C. § 1104(c)). Among the reasons the Ms. DeAngelis was the unexplained diminution of value in the debtors' estate during the Dark Period (the period between the filing of the last quarterly filing and the filing of the Chapter 11 petition.

The United States Trustee calculated the diminution of value in the Dark Period as $407 million. $379 million of that diminution of value was a result of the

production of forged documentation that is now in the custody of the Court. The forged documents account for 93% of the unexplained diminution of value during the Dark Period (September 30, 2007 – July 8, 2008). The other 7%, representing $28 million in diminution of value was attributable to the general overhead cost of this Ponzi scam, including approximately $10 million dollars in legal and professional fees paid to Greenberg Traurig and FTI Palladium for their services in preparing the bankruptcy illicit and abusive Chapter 11 petition and the affidavits and schedules that contained fabricated figures. Part of the diminution of value was attributable to the payment of interest and fees and penalties to Silver Point.

In summary, the Syntax-Brillian Ponzi scam had two phases. The first phase involved forging documents to inflate sales, profits and net worth and sell 93 million shares for a take north of $500 million.

The second phase, the Dark Period, the company forged documents to prepare for the bankruptcy transaction which would serve to bury all evidence of forgery and transform the company from a publicly traded company to a private company owned by John and Michael Wu, Olivia International Group.

In short, the forged inflated the company's performance during the first phase ending in September 30, 2007. And, in the second phase, produced forged documents amounting to at least $379 million to drive the company into insolvency so they could rush to bankruptcy court and 're-organize' and destroy all evidence of the pre-petition forgery and fraud. The devil is in the details and the 29,000 victims of this outrageous Ponzi scam had no clue about the details.

The facts and figures in this affidavit are only known to the Court, the professionals of the debtors, the professionals of the Liquidation Trust, the professionals who represented the interests of the secured creditors, the professionals who represented the unsecured creditors, the United States Trustee and the SEC, Preferred Bank and the professionals who represented John and Michael Wu and the officers and directors of the debtors who approved the filing of this illicit Chapter 11 transaction for the sole purpose of concealing and destroying the evidence of forgery.

As for the shareholders, they know nothing and have never been informed of the new evidence in the Court's recent opinion that confirmed the existence of these forged documents.

Based on this analysis and in light of the Court's late recognition of the fact that it had custody of SBC's falsified books and records and in light of the scale of the pre-petition fraud and forgery, the Court must grant the movant relief from the fabricated evidence admitted in the First Day's Hearing and must impeach the evidence presented by Nancy Mitchell and Gregory Rayburn in the First Day's Hearing.

Shareholder causes of action against Preferred Bank

There was no wall between Syntax-Brillian and related parties at Kolin, TCV, SCHOT and Digimedia. The examiner would later report that these Taiwan based entities appeared to be a company that was trading with itself and exchanging invoices. They didn't need to exchange invoices, they just forged documentation in one location - the graphics department of the Syntax-Brillian in the City of Industry.

There is another TCV link that raises questions about Preferred Bank and whether it was a party to the pre-petition fraud. Preferred bank was controlled by a Taiwan Bank related to the Wu Clan. Although Preferred Bank was a California Bank, the original investors appear to be parties related to John and Michael Wu.

This is what we know about Preferred Bank. It is a ten branch commercial bank that caters to the financial needs of the Chinese community in Southern California. The loan they made to Syntax-Brillian was almost 50% of the Bank's capital at the time the loan was paid. No bank would ever take a risk like that and banking regulators would immediately notice that the bank was engaged in very risky behavior.

We also know that the Preferred Bank loan was paid off and closed during the Dark Period. We also know that Preferred Bank engaged in backdating of loan documents and other Shenanigans. We also know that these related parties all had bank accounts with Preferred Bank before the Syntax-Brillian and that SBC had accounts with Preferred Bank long after the Chapter 11 petition was filed. We also know that the transactions related to the fake sales were cleared in-house as 'On Us' check.

Until Silver Point appears on the scene – the company is controlled by the Kolin faction and TCV is working in coordination with the Kolin faction and the only

other party involved is Preferred Bank, which like TCV appears to be related to the Wu Clan.

As the Affiant, I understand that the investigation of Preferred Bank have yet to be completed and that, after eight years, the Liquidation Trustee has yet to depose Preferred Bank. But Preferred Bank knows and has known for some time that the loans and credit lines extended to the debtors were made on the basis of fictional assets and SEC filings and IRS returns that were all based on figures derived from forged documents. Why then has Preferred Bank not informed banking regulators in California that James Li and the Kolin faction engaged in Bank Fraud and that SBC and its predecessor Syntax Corporation took out loans and credit lines based on fabricated numbers in loan applications?

Preferred Bank is now well aware that it made loans to a company that was at all times insolvent or near insolvency. Shareholders have causes of action against Preferred Bank that might or might not be realized by the complaint filed by the Liquidation Trustee against Preferred Bank in this jurisdiction and before this court. I doubt if the Liquidation Trustee or the attorneys of the Liquidation Trustee will push the envelope as vigorously as they should. There might be causes of action against the Liquidation Trustee and his counsel and they might voluntarily or involuntarily be obliged to disqualify themselves for failure to handle the forgeries or inform shareholders of the forgery.

The Court will have to take the misrepresentation of TCV as an arms-length party into consideration and the Court must give shareholders access to the Preferred Bank loan documents and refer Preferred Bank to the banking regulators in California and the Attorney General. This case includes the illicit transfers and laundering of hundreds of millions of dollars to Taiwan parties related to the officers and directors of Syntax-Brillian. As part of the relief to be accorded to the movant, the Court must rule that the movant and 29,000 shareholders have the status to pursue causes of action against TCV and Preferred Bank unimpeded by any encumbrances or any order of this court that was based on tainted and fabricated evidence.

Shareholder Causes of Action against Silver Point

Based on what we know about the history of the debtors, and the forged documentation in the Court's evidence, any claims by Silver Point against the

debtors should be immediately vacated and all sums the Court has awarded to Silver Point must be returned to the debtors.

Silver Point is a very sophisticated and aggressive Hedge Fund that is managed by Edward Mule, an ex-Goldman Sachs investment banker with vast experience in distressed Asian equities. Silver Point thrives on making a killing on companies going through bankruptcies and have appeared in other bankruptcy cases before this Court. The presiding judge also represented Silver Point and it appears that Silver Point has abused the trust of the Court.

Silver Point has a well-deserved reputation for throwing elbows in Bankruptcy Proceedings. In the instant proceedings before the Court, Silver Point systematically crushed the due process rights of shareholders and colluded with TCV in negotiating the terms of the Asset Purchase Agreement that would have destroyed all the evidence of forgery. This analysis proves that the schedules of filed with the Asset Purchase Agreement included figures derived from the forged documentation.

The Court should have kicked Silver Point to the curb a long time ago – especially now that the Court realizes that the Asset Purchase agreement was essentially an agreement to sell the forgeries and a few stray assets to the forgers for $60 million.

Shareholder causes of action related derived from the the sale of 93 million worthless SBC shares

To determine the identity of the parties involved in this scam, it is not enough to examine how the Kolin faction benefited from this scam. The principal source of illicit gains from this Ponzi scam were derived from the issuance of worthless securities that were valued based on the debtors' public filings of SEC quarterly reports. In total, from the day the company went public, the operators of this Ponzi scam issued a total of 93 million worthless shares in an enterprise that was, at all times, insolvent or very close to insolvency. Virtually all the 93 million shares

were issued during the period in which the company was filing audited SEC quarterly reports. The SEC has determined that members of the Kolin faction, James Li and Thomas Chow, sold millions of Syntax-Brillian securities while they were producing these forged documents.

The 93 million shares were issued at various times. There were shares that were issued in the course of executing the merger between Brillian and Syntax. There were shares that were issued in the course of executing PIPE transactions with related parties, including John Wu and TCV and Westech. There were PIPE transactions with another vendor, TECHO. There were shares that were issued in the course of the acquisition on Vivitar. There were shares that were issued in the course of executing a Secondary Public Offering that was handled by Merrill Lynch and three other investment banking firms. There were also shares that were issued to Silver Point and Citibank, the secured lenders in the instant case, as part of a financing agreement. Silver Point acquired 5 million shares as a result of that transaction.

All those shares eventually ended up in the hands of the 29,000 investors who held the shares at the time this bankruptcy was filed. Virtually no institutional investors held shares on July 8, 2008. The Pipe transactions involving John Wu should immediately raise the curiosity and demand the scrutiny of the Court. John Wu and his son, Michael Wu, as an individuals and as officers of TCV would enter into these Pipe transactions – press releases would be issued hailing TCVs investments and vote of confidence in the prospects of Syntax-Brillian – Strategic Supply chain agreements would be announced – and a few weeks later, TCV would dump its share in the open market.

Once the examiner got into the picture, TCV reneged on its obligations to consume the Sale of Assets Agreement. This was a very fortunate development, because the forged documentation remained in the custody of the debtors. Had the Sale of Assets agreement been consummated, the forgeries would not now be in the possession of this Court and all evidence of this elaborate Ponzi scam would have been destroyed. Causes of action against parties who engaged in securities fraud and profited from the sale of 93 would probably best be pursued in California or Arizona.

If statutes of limitations have erased shareholder causes of action, the Court must conclude that those causes of action were severely impaired by the misconduct of Silver Point, Citibank, TCV and the debtors officers and directors and the debtors counsel and professionals – including Nancy Mitchell and Gregory Rayburn.

In granting relief, the Court must evaluate the exact amount of damage that was inflicted on the movant and 29,000 similarly situated shareholders as a result of the misconduct of the parties who were represented in the First Day's hearing. This is not the only jurisdiction were such claims can be asserted but if the Court decides to rule based on the damages inflicted by the sale of 93 million worthless SBC shares, it would relieve shareholders and the movant from the burden and cost of pursuing such claims in other jurisdictions.

The Relief Sought by the Movant is Reasonable and Just

Over the Course of the last eight years, I made vigorous and repeated efforts to demand that the forgeries be a) admitted into evidence and b) that unrepresented victims of the forgery be notified of the discovery of forged documents in the course of these BK proceedings and that c) that the evidence and testimony of the debtors officers and directors and their counsel must be impeached and that d) the Court should convert this case to a Chapter 7 and e) that the court should handle the forged documents with great care and that f) that the parties having custody of the SBC's false books and records and associated forged documentation should notify the FBI, the Secret Service and the United States Attorney General that they have forged documents in its legal custody and that g) that the Court should exercise its inherent power to sanction the professionals whose gave false testimony and submitted schedules and affidavits based on fabricated numbers and h) That the Court should recognize that I am a creditor in good standing who has managed to settle my claims and assert my pecuniary rights in the estate of the debtors. I have done so at great personal expense and seven years of litigation. As the Court is well aware, the debtors issued only one class of shares and all shareholders are equally situated. In the course of this proceedings, I have acted in the public interest in defense of the rights of 29,000 other investors including the movant, Alan Levine.

I want to emphasize here, that when the Court entered the "First Day's Order," the Court was unaware that the debtors had engaged in massive forgery and fraud pre-petition or that false evidence and fabricated numbers were entered on the documents that were filed with the Chapter 11 petition. So, as a starting point, the Court will have to take into consideration that it entered the First Day's Order on false and fabricated evidence and will have to take into consideration the forged documents are in its legal custody and will have to take into consideration that the New Evidence impeaches the evidence that was admitted under the "First Day's Order."

The record of these proceedings will also demonstrate that the Court is aware that these forged documents were inspected by the Securities and Exchange Commission, determined to be forged and returned to the custody of the Liquidation Trustee. Early on in these proceedings, the United States Trustee and many shareholders, including myself and Charles Cerny, raised questions and concerns about the fabricated numbers that were admitted into Court as evidence by "The First Day's Order." I have personally attended over a dozen hearing and filed a few dozen motions and have raised allegations about the fabricated numbers for over seven years. The problem I encountered was that I had no access to the forgeries in the Court's custody and continue to be denied access to inspect the forgeries.

The Court must now look back with 20/20 hindsight and take remedial measures based on the New Evidence cited in the Court Opinion filed on February 8, 2016. The miscarriage of justice here is extraordinary and affects 29,000 ordinary citizens. They were not investors but savers who were trying to get a higher return on their savings. They assumed they were buying securities in a real company when in fact they were being fleeced by a Ponzi Scam fueled by massive forgeries. These very ordinary people had no clue of what they were getting into. If something criminal was going on, they fully expected that law enforcement agencies and regulators would intervene. They fully expected to get a fair hearing in this Court and six hundred signed a petition asking this Court to look into allegations of forgery and put a stop to the Bankruptcy Proceedings.

These 29,000 investors did not deserve to be treated like this. They didn't deserve to be unrepresented. What they deserved was protection from financial

predators like James Li and his merry band of Ponzi scam artists. A few of them will be notified of this affidavit. And some will be able to fully digest and understand what happened in these proceedings and how the officers of the SEC and the officers United States Office of The Trustee and the United States Attorney General looked the other way and let forged documents pass through the cracks of a legal system that has reneged on its obligations to protect them from forgery.

So, even at this late date, I believe this Court can grant extraordinary and immediate relief to the Movant and similarly situated shareholders based on the new evidence.

The Outcomes of these proceedings will be changed by the New Evidence

Had the Court properly examined the forgeries in its possession earlier in his process, the outcomes of these proceedings would have been entirely different. The Court actually did review copies of the forgeries during the course of the Examiner's hearing and later instructed the Examiner to file a report as 'preliminary findings.' The examiner's report of preliminary findings was never posted on the dockets. I attended the examiner's hearing and was given copies of the forged documentation which I have since left in the custody of Agent Kelly – in the FBI's office in Seattle. I have also taken up the matter of the forged documentation with the Secret Service.

On July 13, 2015 I made a trip to Washington DC and met with Michael Hurwitz and Sean McCessy at the SEC offices in Washington DC. I demanded that the Securities and Exchange Commission turn over the forged documentation to the FBI or the Secret Service. To make a long story short, the Securities and Exchange Commission rebuffed my effort without telling me that they had returned the forged documentation to the Liquidation Trustee and without reporting the forgeries to the FBI and the Secret Service. I contacted the Liquidation Trustee's counsel who confirmed that the Liquidation Trust had physical custody of these documents, had already inspected them and had determined them to be forged.

The Liquidation Trustee to turn over the forged documentation to the FBI or the Secret Service because they have asserted that the Bankruptcy Court had the authority to leave the forged documents in the exclusive and private hands of the

Liquidation Trustee and that this Court granted the Liquidation Trust exclusive rights to all causes of action related to the forged documentation

The Bankruptcy transaction was the terminal transaction of this elaborate Ponzi scam and the Purchase of Assets agreement was at the core of the bankruptcy proceedings. Once the Court approved the Purchase of Assets agreement, the forgeries would have been transferred from the custody of the debtors to the custody of Michael Wu and John Wu and all the evidence of the Ponzi Scam would have been buried.

It is important here to note that the Court approved the Purchase of Assets agreement based on a judgement that it had been negotiated in good faith between arms-length sophisticated parties that included Silver Point, the secured lender and Michael Wu and John Wu. The Asset Purchase Agreement and the Chapter 11 petition was approved by the Board of Directors of Syntax-Brillian who included James Li, Thomas Chow, Christopher Liu and Vincent Sollitto, the Chairman of the Board of Syntax-Brillian until a week before the filing of the Chapter 11 Petition.

The Chain of Custody

Pre-petition, the officers and directors of this elaborate Ponzi scam had custody of the forged documents. James Li and his associates retained custody of the forgeries even as they were using them to raise capital from Preferred Bank and Merrill Lynch and Silver Point is important. With the filing of the Chapter 11, petition, the custody of the forgeries passed to the debtors' estate. The CEO at the time of the filing was Gregory Rayburn and the counsel for the debtors were Nancy Mitchell and a team of lawyers from Greenberg Traurig.

Gregory Rayburn and Nancy Mitchell continued to have physical custody of the forged documents until the Court confirmed the plan. The physical custody of the forged documents was then transferred to the Liquidation Trustee, Mr. Geoffrey Berman and they remain in the physical custody of the Liquidation Trust. The Liquidation Trustee and counsel has not informed shareholders that they have these forged documents in their possession even though they know the documents are forged.

As matters now stand, there should be no further legal ambiguity about the existence of a massive haul of forged documents. These forged documents should never be placed in private hands. The Court is now aware of the forgeries and the Court has legal custody of these forgeries and it would be an abuse of discretion for the court to proceed any further without removing any ambiguity about the evidence of forgery and without handling the evidence of forgery in accordance with the Federal Rules of Evidence.

The minimal obligation of any Court in legal custody of forged documentation is to make certain that the forgeries are reported to law enforcement and the law is pretty clear that the law enforcement agencies that should now be in physical custody of these forged documents is the Secret Service or the FBI. It is also incumbent of the Court, as a matter of due process, to make certain that parties that have been injured by the use of these forged documents be informed of their discovery.

After eight years, these forgeries have been inspected by an independent examiner, the Securities and Exchange Commission and the Liquidation Trustee. They have been presented as evidence in a complaint filed by the Securities and Exchange Commission in the Federal District Court of Arizona "The Arizona Complaint." This Court has been notified about the Arizona complaint and the judgement of the District Court of Arizona and the SEC complaint have been entered into the records of these proceedings by the Affiant in support of the motion to sanction Nancy Mitchell and Greenberg Traurig that is currently pending in the Federal District Court of Delaware. These forged documents have also been used as evidence in a case filed by the Liquidation Trustee against Preferred Bank.

So, we have an almost universal agreement by a number of responsible parties that the forged documents exist and we have universal agreement of how these forgeries were used by the officers and directors of Syntax-Brillian to execute an elaborate Ponzi scam. This Court, The United States District Court in Arizona, The Third Circuit Court of Appeals, The SEC and have accepted the accepted as fact that SBC shareholders were the victims of massive fraud and forgery by the debtors and their officers and directors.

In assessing the Movant's motion for relief from a judgement of the Court, these forged documents must be admitted into evidence and retrieved from the physical custody of Liquidation Trustee and transferred into the physical custody of law enforcement agencies for forensic analysis. The Court has made errors in handling these forgeries and in assigning them to a Liquidation Trust that has not even bothered to inform the victims of the forgery.

I have so far raised the issue of who should have physical and legal custody of the forged documents with the Office of the United States Trustee, the Attorney General, The Securities and Exchange Office of the Whistle Blower, The enforcement Division of the Securities and Exchange Commission, The Secret Service, The FBI, The Third Circuit and the issue is also being raised in the Affiant's appeal in Federal District Court in Delaware. The answer I get can be summarized in a few words – "The forged documents are currently in the legal custody of an officer of the court – Judge Brendan Shannon - and it is up to him to decide what to do with them."

So the buck stops here in this venue and in this jurisdiction and I would urge the Court to fashion some kind of reasonable solution to make sure that these forged documents are handled carefully and transparently and in a manner that allows shareholders and other victims of the forgery ready access to these documents so that they can be presented as evidence in this and other jurisdictions.

Grounds for Sanctions in this Jurisdiction

The Court accepted the fabricated evidence based on its confidence in the professional counsel that were entering the evidence into the records of the proceedings. The Court's confidence in the evidence entered into the proceedings was, in some measure, swayed by the fact that the Court had prior associations with Victoria Counihan while he was in private practice. The Court appears to have been a mentor of Victoria Counihan. They not only had worked at the same firm at the same time but had worked together on a number of cases.

The Court also had prior association with Silver Point and had represented them in bankruptcy cases. As the evidence of the massive pre-petition fraud emerged, the Court has voiced disappointment in the conduct of the professionals involved in these proceedings but has refused to sanction them. In doing so, the Court must now realize that his confidence was misplaced and that the debtors, the

senior secured creditor and their counsel abused the confidence of the Court and sullied the integrity of these entire proceedings.

So, the Court must consider whether it has been a victim of fraud on the court and spoliation of evidence. And I believe that the Court has enough information and enough evidence to exercise its inherent power to sanction the parties that entered the fabricated numbers into SBC's Chapter 11 petition and the associated schedules and the Asset Purchase Agreement. The Court has the inherent power to hold the parties who were represented at the First Day's hearing responsible for taking advantage of the Court's misplaced confidence.

A Road Map for Immediate Relief to the Movant and other similarly situated shareholders

I would propose to the Court that the relief sought by the movant is reasonable and is justifiable by the true evidence of massive pre-petition forgery. I would also propose to the Court that these proceedings have allowed and compelled shareholders to assert their rights as pro se litigants. Individual investors could not possibly afford lawyers to represent them and the lawyers they did approach did not think the case would result in awards and were not willing to engage in what they considered futile efforts. Lawyers like to be paid for their services just like plumbers and carpenters.

I would also propose to the Court that absent shareholder involvement in this case, The United States Trustee would not have filed a motion for the appointment of an examiner and, without the examiner, we would never have suspected that there was massive pre-petition fraud and forgery.

This is a simple case. It is a case of a Ponzi scam that used a massive amount forgeries to inflate the performance of what was essentially a branding business that was insolvent or near insolvency at all times from the day it went public to the day it filed for bankruptcy. To prepare the bankruptcy petition, the company also used forged documents to fabricate the numbers listed on the bankruptcy petition and the supporting documents. The Rayburn Affidavit, the Asset Purchase Agreement and the Testimony of Nancy Mitchell at the First Day's

included the fabricated numbers derived from the forged documents in the Court's legal custody.

The bankruptcy petition and its associated schedules and affidavits were entered into evidence by the Court in expedited hearing, a day after the petition was filed. In admitting the fabricated evidence into the record, the Court could not possibly have known about the massive prepetition forgery and fraud. The Court proceeded on the assumption that the debtors and the Secured lenders who requested the entry of the fabricated evidence were acting with integrity and transparency. It is now certain that the Court should never have entered the tainted evidence into the records of these proceedings and that the First Day's Order must be vacated.

There were only three actors that participated in the First Day's Hearing. The debtors represented by the interim-CEO, Gregory Rayburn, John and Michael Wu, and the secured creditors, Silver Point and Citibank. All three actors were sophisticated parties and were represented by experienced bankruptcy and merger and acquisition attorneys from the largest law firms in the country. All these three parties had possession and access to the books and records of the company, including the forged documentation in the Court's custody.

So the only attorneys present in the Court was the counsel for the Ponzi Scam that postured as a legitimate debtor that could be reorganized under the provisions of the Bankruptcy Code. The counsel for the debtors and the counsel for John and Michael Wu were both representing the Taiwan syndicate who orchestrated this elaborate Ponzi scam and Silver Point was representing its own interests.

I have already provided sufficient evidence that TCV was deeply involved in this Ponzi scam and sufficient evidence to prove that any representation of TCV as an unrelated arms-length party was false and constitutes fraud on the Court. There is an outstanding Order in this Court against John and Michael Wu for contempt of the Court and monetary damages in the amount of $70 million and penalties and interest. John and Michael Wu have fled the jurisdiction of the United States and

the Court has an outstanding order for their arrest. So one of the Parties that negotiated the Asset Purchase Agreement is on the run with a bounty on their head by an order of this Court.

All the disbursements authorized by this Court were based on the fabricated evidence and the fabricated numbers entered into evidence admitted into this proceedings. The vast majority of these disbursements were given to Silver Point and Citibank and the professionals of the estate, including Nancy Mitchell and Gregory Rayburn. So the expeditious recovery of these disbursements should not be difficult. The recovery of the disbursements from the Vivitar transaction can also be expeditiously recovered. Where Silver Point has recovered monies from TCV, that money can also be expeditiously recovered.

The Bankruptcy Court can also recover pre-petition disbursements to Silver Point, Greenberg Traurig and FTI Palladium.

The recoveries of these assets should be part of the relief granted to the movant and similarly situated shareholders.

Silver Point and Citibank's claims against these assets must be expunged due to their conduct in these proceedings, due to their role in negotiating the Asset Purchase Agreement and due to their role in concealing the evidence of forgery from adversaries, including legitimate unsecured creditors and swindled shareholders.

Assets recovered from the pending complaint against Preferred Bank should also be retained by the debtors and the Court can address exactly how that might be accomplished.

The Court also has the inherent power to Sua Sponte sanction Nancy Mitchell and Gregory Rayburn and the other professionals who prolonged these hearings and attempted to conceal the evidence of the forgery and continued to proceed on the false and fabricated evidence and continued to derive economic benefits from the concealment of the evidence and failed to notify shareholders of the forgery even after evidence of the forged documents and the pervasive pre-petition was presented by an examiner to this Court on October 3, 2008.

The failure to report SBC's falsified books and records and the forgeries to the FBI and the Secret Service is inexcusable and the damage they has been inflicted on

the victims of this Ponzi scam must be addressed as part of the relief sought under the Movant's motion. I would hope that these forged documents would be produced in the hearing scheduled for April 13, 2016 and placed in the physical custody of the clerk of the Court and the Court will take transparent measures to assure access to these forgeries by all injured parties, including the shareholders.

It would be better still if the Liquidation Trustee would place these forged documents in the custody of the FBI and the Secret Service prior to the hearing on April 13, 2016. The Court must recognize that these forged documents will be valuable evidence in related proceedings based on the causes of action listed in this affidavit. The Court can only assert limited legal jurisdiction over these documents and must concede that shareholders and law enforcement agencies will need access to these documents in a number of other jurisdictions for multiple causes of action.

As part of the relief to the Movant, I would hope that the Court will demand an apology from Silver Point, Citibank and the professionals who participated in these proceedings and engaged in spoliation of evidence and fraud on the Court. And I would hope that Silver Point, Citibank and the professionals would come to the conclusion that it is in their interests to voluntarily calculate and return the disbursements they have taken during the course of these proceedings and the pre-petition disbursements they got from the debtors. The Court should then decide how much penalties and interest they are liable for.

As part of the relief to the Movant, the Court should grant expeditious monetary relief to the movant and similarly situated shareholders. There are only a few activist shareholders who might file motions to intervene. The Court has already set a precedent in approving an order granting relief to a few shareholders to the exclusion of others. Absent the efforts of these activist shareholders and the movant and this witness and Mr. Charles Cerny, Mr. Amr Amr and Mr. Cliff Bauxbaum, there would be not avenue of recovery or restitution for swindled shareholders.

Charles Cerny and Cliff Bauxbaum and Amr Amr played a crucial role in preserving the rights of 29,000 shareholders. They assisted me in my forensic analysis and they have spent the last eight years banging the doors of the SEC and the

Department of Justice and they vigorously intervened in these Bankruptcy proceedings.

I will claim for myself some credit for my role in these proceedings and will suggest to the Court that I created value where there was no value for shareholders and absent my active engagement in these proceedings, shareholders would never have had a path to restitution.

A Modest Proposal

Having interacted with many of the swindled shareholders over the course of the last eight years, I can inform the Court that most shareholders only seek restitution and would not pursue other causes of action against Silver Point and Greenberg Traurig and other parties in or out of these proceedings if those parties decide to cooperate with shareholders.

If Silver Point and the professionals who participated in these proceedings agreed to make immediate restitution and ceased and desisted from impeding shareholder's attempts at restitution, shareholders would forgive and forget and move on. If the Court were to grant all or part of the relief the movant is asking for and Silver Point and the professionals would comply with their legal obligation to voluntarily admit their misconduct and take remedial measures to facilitate expeditious monetary relief for the movant and similarly situated shareholders and if Silver Point and Citibank would voluntarily withdraw their claim and completely withdraw from these proceedings, they would be serving their own interests.

If Silver Point and Greenberg Traurig continue to prolong this eight year ordeal and make any attempt to assert as facts the fabricated evidence they have entered into evidence, they will be exposing themselves to felony charges of fraud on the court, spoliation of evidence and multiple counts of Bankruptcy Fraud and Conspiracy to commit Bankruptcy Fraud and fraud on the Court.

I expect that the SEC and the Office of the United States Trustee will not appear to defend the public interests and will likely ignore the movant's motion

The SEC attorney assigned to this case, Alan Maza must be sanctioned and censured by this Court for their failure to carry out his mandate in the context of these proceedings. He and other SEC attorneys have appeared in proceedings and

any lawyer who participated in these proceedings can be sanctioned and the Court has the inherent power to impose sanctions on Alan Maza. If Alan Maza fails to make an appearance at the April 13, 2016 hearing, I would ask the Court leave to file sanctions motions against both Alan Maza.

The Court should acknowledge that the movant and activist shareholders would have gotten restitution seven years ago if the SEC had carried out their mandate. The SEC had no discretion to dodge these proceedings and had the legal tools and the legal authority to intervene in these proceedings. In the course of adjudicating a sanctions motion I filed against Alan Maza, other SEC attorneys audaciously appeared into this Court to assert discretion to ignore these proceedings when they had custody and access of these forged documentation, knew they were forged and knew that SBC was a Ponzi scam. They continue to refuse my requests to make disclosures to swindled shareholders.

The Office of the United States Trustee, Mark Kenny, has claimed that it had no obligation to intervene once the plan was confirmed by the Court. Even if that was true, Mark Kenney is now fully aware that false evidence was entered into the records of these proceedings and Mark Kenny attended the First Day's Hearing where the fabricated was accepted by the Court as true evidence. Based on the Court's Opinion, The Office of the United States now knows with absolute certainty that the Chapter 11 petition was based on fabricated evidence. I fully expect that the Office of the United States Trustee will intervene in support of the movant's motion of relief from the order that admitted the tainted and fabricated evidence into the records of these proceedings. If he does not, shareholders cannot be denied the right to file sanctions motion in this Court or in other jurisdictions.

Conclusion

The Court is obliged to grant the movant motion relief from the order that admitted the false evidence into the records of these proceedings and the Court must seize and confiscate the forged documents and place them in the physical custody of the Clerk of the Court. The Court should expeditiously move to recover the disbursements to Silver Point and the Professionals of the debtors' estate and the Court should expeditiously mover to recover illicit pre-petition disbursements to Silver Point and the professionals of the debtors. The Court should add

appropriate penalties and interest on the disbursements. To the extent that this administrative Court has the inherent power to impose any additional relief, the Court must vigorously assert those powers.

The Court must take into consideration that these proceedings have proceeded on tainted and fabricated evidence that must be impeached and the Court must conduct these proceedings in accord with the Federal Rules of Evidence and take into account the serious miscarriage of justice that has been inflicted on innocent unrepresented parties by the concealment of the true evidence in this case.

The Court should give immediate monetary relief to all shareholders – starting with the movant and Pro SE shareholders who have actively participated in these proceedings, including the witness Mr. Charles Cerny, Mr. Cliff Bauxbaum, Mr. Amr Amr, Mr. Alan Levine and the movants who file motions to intervene. The Court should weigh their relative contributions in this case and realize that their combined efforts created value where there was no value. The Court should weigh the value of their contributions and grant them full restitution for their claims and additional relief for their roles in creating avenues of recovery and restitution for 29,000 innocent victims of the SBC Ponzi scam.

Finally, the Court should expunge the Silver Point and Citibank claim and convert this case to a Chapter 7. I would suggest that the Court appoint James Feltman as the trustee and appoint the Witness, the Movant, Mr. Charles Cerny and Mr. Bauxbaum as members of an equity committee. Shareholders are in who should represent the legitimate unsecured creditors. If the Liquidation Trustee and his Counsel are prepared to work in common interest and share their work product with shareholders, it would expedite recovery. It is my belief that Mr. Geoffrey Berman and his counsel were put in a very difficult position by Greenberg Traurig and FTI Palladium and Silver Point and I don't think it would serve any purpose to have them disqualified from representing legitimate unsecured creditors. As for Silver Point, their claim must be expunged by this court and they should be sent on their way after making appropriate restitution to the debtors' estate.

Affiants Qualifications to Testify

As to my qualifications to testify as a witness. I am an economist by training and hold a Master's Degree in economics from the State University of New York at Buffalo. After completing my master's degree, I also completed post-graduate

studies in international trade at the same university but left before writing a doctorate thesis.

I have over two decades of experience in commercial banking and have done consulting work for Chase, the National Bank of New Zealand and Washington Mutual and other commercial banks.

One of the strongest skills I acquired during my two decades in commercial banking was in designing computer systems to analyze commercial and real estate loans and implement the terms of Bank merger and acquisition transactions. I also have experience in the exporting business and I am familiar with shipping documents like letters of credit, letters of consignment, bills of Lading and shipping manifest forms.

As a pro se litigant, I have been involved in the Syntax-Brillian bankruptcy proceedings for nearly eight years and have written two books on the Syntax-Brillian Ponzi scam – 'The Sheep and the Guardians' and, more recently, 'How I stole a Billion Dollars – The Confessions of James Li'. I have also set up a website www.toobigtosanction.com where I have posted relevant materials including a tape of the deposition of Nancy Mitchell and Gregory Rayburn at the creditors hearing on Aug 18, 2008.

I have attended more than a dozen hearings in the course of these proceedings and submitted numerous motions – the majority of which have been denied by the Court. I did however survive a motion for reimbursement of expenses for my role in appointing an examiner and bringing the examiner up to speed on the pre-petition crimes that were committed by the Officers and Directors of Syntax-Brillian. The court acknowledged my role and awarded me $7,800 dollars for expenses but denied me any consideration for my efforts in getting the United States Trustee to file a motion for the examiner or for my role in arguing the case for the appointment of the examiner or for my role in doing the initial forensic analysis and exposing the massive pre-petition fraud. In addition, I am one of a few shareholders that managed to get partial, if inadequate, consideration for my claims.

During the course of the proceedings, I motioned for the dismissal of the debtors' Chapter 11 petition because it was filed with schedules that included fabricated numbers. I also contested the Sale of Asset Purchase Agreement that was filed

with the Court because it also included fabricated numbers. That motion was denied by the Court and the sale was approved by the court. I also contested the Disclosure Statement which failed to inform shareholders that they were victims of a Ponzi scam fueled by forgeries. I also contested the passage of the plan based on the discoveries presented to the Court by an independent examiner. My motions were routinely denied by the Court because the Court decided that I had no status to file a complaint due the absolute priority rule and the Court's premature assessment that I was unlikely to get any distribution from the debtors' estate based or any satisfaction of my claim.

I finally prevailed on the Liquidation Trustee to settle my claim because I could not risk making my case in front of a Court that had no intention of granting me due process or enforcing the Federal Rules of Evidence. The Court's denial of discovery and the Court's insistence on disregarding my allegations left me no alternative but to settle with Liquidation Trustee. As part of the settlement agreement, I was obliged to withhold assistance from any shareholder making a claim before the court.

What I did not know at the time I made the settlement was that the Liquidation Trustee was in possession of a massive amount of forged documents. The forged documents included $400 million in fake sales to Syntax-Brillian clients that were all related parties to James Li, Thomas Chow and Christopher Liu, three of the officers and directors of Syntax-Brillian who were behind the day to day operations of an elaborate Ponzi scam. The Liquidation Trustee also has possession of other forged documents which were used to facilitate the illicit conveyance and money laundering of hundreds of millions of dollars to Taiwanese suppliers who were also related parties to the very officers and directors who were forging the documents and misrepresenting them as documentation for authentic transactions.

As part of the settlement agreement with the Liquidation Trustee, I retained the right to continue with an appeal of a motion to sanction Nancy Mitchell and Greenberg Traurig for their conduct in the course of these proceedings. The appeal is pending in the United States District Court of Delaware.

There was an attempt by Nancy Mitchell and Greenberg Traurig to quash the Appeal. They filed a frivolous motion contesting whether I had filed a timely

appeal. After two years, the District Court ruled in error on the frivolous date motion and I was obliged to appeal to the Third Circuit which vacated the District Court order. The motion to sanction Nancy Mitchell and Greenberg Traurig has now been remanded to the United States District Court in Delaware and has been fully briefed before the District Court.

There has been an ongoing battle between the Liquidation Trustee and shareholders, including the witness. We have repeatedly urged the Liquidation Trustee and his counsel to turn over these forgeries to the Secret Service or the FBI and I would suggest that he can start by reporting them to the Secret Service in California.

I am prepared to testify under oath that the analysis in this affidavit is an accurate portrayal of the SBC Ponzi scam. And I am happy to entertain any questions from any party that shows up at the April 13, 2016 hearing of Alan Levine's motion.

Respectfully

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